



1407 W North Temple, Suite 330  
Salt Lake City, Utah 84116

April 30, 2018

***VIA ELECTRONIC FILING  
AND OVERNIGHT DELIVERY***

Utah Public Service Commission  
Heber M. Wells Building, 4<sup>th</sup> Floor  
160 East 300 South  
Salt Lake City, UT 84114

Attention: Gary Widerburg  
Commission Secretary

**RE:** December 2017 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended December 31, 2017.

Also enclosed is the confidential Wind Resources Report for the twelve months ended December 31, 2017. This report is provided in compliance with the Commission's final order in Docket No. 07-035-93, and includes the name, nameplate capacity, actual generation and actual capacity by month for each wind resource. Such monthly information should remain confidential.

If there are any questions related to this report, or additional matters that the Commission or other parties wish to discuss, we are available at your convenience. Please don't hesitate to contact me at (801) 220-4705 or Jana Saba at (801) 220-2823.

Sincerely,

Joelle Steward  
Vice President, Regulation

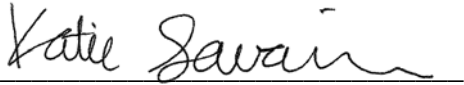
Enclosures

cc: Division of Public Utilities  
Office of Consumer Services

**CERTIFICATE OF SERVICE**

I hereby certify that on this 30<sup>th</sup> day of April 2018, a true and correct copy of the foregoing was served by electronic mail and overnight delivery to the following:

| <b>Utah Office of Consumer Services</b>   |   |
|---|---|
| Cheryl Murray<br>Utah Office of Consumer Services<br>160 East 300 South, 2 <sup>nd</sup> Floor<br>Salt Lake City, UT 84111<br><a href="mailto:cmurray@utah.gov">cmurray@utah.gov</a>    | Robert Moore<br>Assistant Attorney General<br>500 Heber M. Wells Building<br>160 East 300 South<br>Salt Lake City, Utah 84111<br><a href="mailto:rmoore@utah.gov">rmoore@utah.gov</a> |
| Michele Beck<br>Utah Office of Consumer Services<br>160 East 300 South, 2 <sup>nd</sup> Floor<br>Salt Lake City, UT 84111<br><a href="mailto:mbeck@utah.gov">mbeck@utah.gov</a>         |   |
| <b>Division of Public Utilities</b>   |   |
| Chris Parker<br>Division of Public Utilities<br>160 East 300 South, 4 <sup>th</sup> Floor<br>Salt Lake City, UT 84111<br><a href="mailto:chrisparker@utah.gov">chrisparker@utah.gov</a> | Erika Tedder<br>Division of Public Utilities<br>160 East 300 South, 4 <sup>th</sup> Floor<br>Salt Lake City, UT 84111<br><a href="mailto:etedder@utah.gov">etedder@utah.gov</a>       |
| William Powell<br>Division of Public Utilities<br>160 East 300 South, 4 <sup>th</sup> Floor<br>Salt Lake City, UT 84111<br><a href="mailto:wpowell@utah.gov">wpowell@utah.gov</a>       |   |

  
Katie Savarin  
Coordinator, Regulatory Operations



*Utah Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
December 31, 2017

# **1. SUMMARY**

**Rocky Mountain Power**  
**State of Utah**  
**Results of Operations Summary**  
**Twelve Months Ended December 31, 2017**

|                               | Unadjusted Results |                | Reporting and Ratemaking Adjustments (Type A) |                | Reporting and Ratemaking Results |                | Normalizing Adjustments (Type B) |                | Normalized Results |                |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
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|                               | Total Company      | Utah Allocated | Total Company                                 | Utah Allocated | Total Company                    | Utah Allocated | Total Company                    | Utah Allocated | Total Company      | Utah Allocated |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                      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|  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 1 Operating Revenues:         |                    |                |   |                |                                  |                |                                  |                |                    |                | 2 General Business Revenues  | 4,851,077,383 | 2,022,119,621 | (14,493,945) | (14,493,945) | 4,836,583,439 | 2,007,625,676 | (30,452,534) | (30,452,534) | 4,806,130,904 | 1,977,173,142 | 3 Interdepartmental   | -             | -           | -           | -           | -             | -           | -         | -        | -             | -           | 4 Special Sales              | 217,427,479   | 91,402,973  | -            | 8,041,898   | 217,427,479   | 99,444,871  | -            | (353,233)    | 217,427,479   | 99,091,638  | 5 Other Operating Revenues | 174,460,764 | 74,909,404  | (1,852,620) | (349,182) | 172,608,144 | 74,560,222  | -            | (281,757)    | 172,608,144 | 74,278,466  | 6 Total Operating Revenues | 5,242,965,626 | 2,188,431,998 | (16,346,565) | (6,801,228) | 5,226,619,062 | 2,181,630,770 | (30,452,534) | (31,087,524) | 5,196,166,527 | 2,150,543,246 | 7                         |             |            |         |             |             |            |              |              |             |            | 8 Operating Expenses:         |             |             |          |         |             |             |             |             |             |             | 9 Steam Production         | 1,099,366,408 | 475,595,036 | (3,233,528) | (1,412,174) | 1,096,132,880 | 474,182,861 | 9,153,173 | 357,347   | 1,105,286,053 | 474,540,209 | 10 Nuclear Production         | -           | -           | -         | -         | -           | -           | - | -     | -           | -           | 11 Hydro Production          | 42,742,181    | 18,666,735    | -           | -         | 42,742,181    | 18,666,735    | -           | (72,109)    | 42,742,181    | 18,594,627    | 12 Other Power Supply       | 945,029,505 | 403,720,331 | (1,599,776) | (698,668) | 943,429,729 | 403,021,663 | 37,840,450  | 13,622,036 | 981,270,179 | 416,643,699 | 13 Transmission              | 204,805,841   | 89,429,229    | -            | -           | 204,805,841   | 89,429,229    | -            | (350,307)    | 204,805,841   | 89,078,922    | 14 Distribution       | 197,577,910   | 82,234,290    | (1,207)     | (595)       | 197,576,704   | 82,233,705    | -          | -          | 197,576,704   | 82,233,705    | 15 Customer Accounting       | 86,105,542    | 33,188,507  | (14,082)     | (1,708)     | 86,091,460    | 33,166,799  | (103,047)    | (103,047)    | 85,988,413    | 33,063,752  | 16 Customer Service & Info | 91,522,244  | 4,926,894   | (272,364)   | (121,993)   | 91,249,881  | 4,804,901   | - | -        | 91,249,881  | 4,804,901   | 17 Sales                   | -           | -          | -         | -         | -           | -          | - | -         | -           | -          | 18 Administrative & General | 142,109,735 | 61,629,797 | 251,653 | 203,665 | 142,361,389 | 61,833,462 | (1,042,728)  | (663,982)    | 141,318,661 | 61,169,480 | 19                        |             |            |         |         |             |            |              |              |             |            | 20 Total O&M Expenses     | 2,809,259,366 | 1,169,370,819 | (4,869,303) | (2,031,463) | 2,804,390,063 | 1,167,339,356 | 45,847,849  | 12,789,938  | 2,850,237,912 | 1,180,129,294 | 21                            |             |             |         |             |             |             |           |           |             |             | 22 Depreciation               | 699,765,167 | 290,093,306 | (9,843,289) | (4,290,005) | 689,921,878 | 285,803,301 | -       | (80,473) | 689,921,878 | 284,922,828 | 23 Amortization           | 47,034,658 | 16,531,793 | 9,272,962 | 8,052,794 | 56,307,620 | 24,584,587 | -       | (47,800) | 56,307,620 | 24,536,787 | 24 Taxes Other Than Income   | 196,653,710   | 69,528,802    | -           | 104,769   | 196,653,710   | 69,633,571    | -          | (200,533)   | 196,653,710   | 69,433,038    | 25 Income Taxes - Federal    | 253,427,910   | 91,636,038    | 593,129     | 207,671   | 254,021,039   | 91,843,709    | (27,907,771) | (15,259,108) | 226,113,268   | 76,584,601    | 26 Income Taxes - State      | 41,872,455    | 15,742,901  | 80,596       | 28,219      | 42,053,051    | 15,771,120  | (3,792,203)  | (2,086,178)  | 38,260,849    | 13,684,942  | 27 Income Taxes - Def Net    | 77,605,581    | 53,311,977  | 749,536      | (1,284,616) | 78,355,117    | 52,027,361  | 2,727,837    | 1,456,292    | 81,082,954    | 53,483,653  | 28 Investment Tax Credit Adj. | (3,696,228) | (3,096,204) | - | - | (3,696,228) | (3,096,204) | - | 5,696 | (3,696,228) | (3,090,508) | 29 Misc Revenue & Expense | (245,996) | (116,965) | 793,296 | 695,892 | 547,299 | 578,928 | (3,185) | (1,174) | 544,114 | 577,753 | 30 |  |  |  |  |  |  |  |  |  |  | 31 Total Operating Expenses: | 4,121,774,622 | 1,703,002,467 | (3,223,072) | 1,483,261 | 4,118,551,550 | 1,704,485,728 | 16,872,527 | (4,223,339) | 4,135,424,077 | 1,700,262,389 | 32 |  |  |  |  |  |  |  |  |  |  | 33 Operating Rev For Return: | 1,121,191,004 | 485,429,531 | (13,123,482) | (8,284,490) | 1,108,067,512 | 477,145,041 | (47,325,061) | (26,864,185) | 1,060,742,450 | 450,280,857 |
| 2 General Business Revenues   | 4,851,077,383      | 2,022,119,621  | (14,493,945)                                  | (14,493,945)   | 4,836,583,439                    | 2,007,625,676  | (30,452,534)                     | (30,452,534)   | 4,806,130,904      | 1,977,173,142  |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                      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| 3 Interdepartmental           | -                  | -              | -   | -              | -                                | -              | -                                | -              | -                  | -              |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |   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             |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 4 Special Sales               | 217,427,479        | 91,402,973     | -   | 8,041,898      | 217,427,479                      | 99,444,871     | -                                | (353,233)      | 217,427,479        | 99,091,638     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |   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             |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 5 Other Operating Revenues    | 174,460,764        | 74,909,404     | (1,852,620)                                   | (349,182)      | 172,608,144                      | 74,560,222     | -                                | (281,757)      | 172,608,144        | 74,278,466     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 6 Total Operating Revenues    | 5,242,965,626      | 2,188,431,998  | (16,346,565)                                  | (6,801,228)    | 5,226,619,062                    | 2,181,630,770  | (30,452,534)                     | (31,087,524)   | 5,196,166,527      | 2,150,543,246  |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 7                             |                    |                |   |                |                                  |                |                                  |                |                    |                | 8 Operating Expenses:        |               |               |              |              |               |               |              |              |               |               | 9 Steam Production    | 1,099,366,408 | 475,595,036 | (3,233,528) | (1,412,174) | 1,096,132,880 | 474,182,861 | 9,153,173 | 357,347  | 1,105,286,053 | 474,540,209 | 10 Nuclear Production        | -             | -           | -            | -           | -             | -           | -            | -            | -             | -           | 11 Hydro Production        | 42,742,181  | 18,666,735  | -           | -         | 42,742,181  | 18,666,735  | -            | (72,109)     | 42,742,181  | 18,594,627  | 12 Other Power Supply      | 945,029,505   | 403,720,331   | (1,599,776)  | (698,668)   | 943,429,729   | 403,021,663   | 37,840,450   | 13,622,036   | 981,270,179   | 416,643,699   | 13 Transmission           | 204,805,841 | 89,429,229 | -       | -           | 204,805,841 | 89,429,229 | -            | (350,307)    | 204,805,841 | 89,078,922 | 14 Distribution               | 197,577,910 | 82,234,290  | (1,207)  | (595)   | 197,576,704 | 82,233,705  | -           | -           | 197,576,704 | 82,233,705  | 15 Customer Accounting     | 86,105,542    | 33,188,507  | (14,082)    | (1,708)     | 86,091,460    | 33,166,799  | (103,047) | (103,047) | 85,988,413    | 33,063,752  | 16 Customer Service & Info    | 91,522,244  | 4,926,894   | (272,364) | (121,993) | 91,249,881  | 4,804,901   | - | -     | 91,249,881  | 4,804,901   | 17 Sales                     | -             | -             | -           | -         | -             | -             | -           | -           | -             | -             | 18 Administrative & General | 142,109,735 | 61,629,797  | 251,653     | 203,665   | 142,361,389 | 61,833,462  | (1,042,728) | (663,982)  | 141,318,661 | 61,169,480  | 19                           |               |               |              |             |               |               |              |              |               |               | 20 Total O&M Expenses | 2,809,259,366 | 1,169,370,819 | (4,869,303) | (2,031,463) | 2,804,390,063 | 1,167,339,356 | 45,847,849 | 12,789,938 | 2,850,237,912 | 1,180,129,294 | 21                           |               |             |              |             |               |             |              |              |               |             | 22 Depreciation            | 699,765,167 | 290,093,306 | (9,843,289) | (4,290,005) | 689,921,878 | 285,803,301 | - | (80,473) | 689,921,878 | 284,922,828 | 23 Amortization            | 47,034,658  | 16,531,793 | 9,272,962 | 8,052,794 | 56,307,620  | 24,584,587 | - | (47,800)  | 56,307,620  | 24,536,787 | 24 Taxes Other Than Income  | 196,653,710 | 69,528,802 | -       | 104,769 | 196,653,710 | 69,633,571 | -            | (200,533)    | 196,653,710 | 69,433,038 | 25 Income Taxes - Federal | 253,427,910 | 91,636,038 | 593,129 | 207,671 | 254,021,039 | 91,843,709 | (27,907,771) | (15,259,108) | 226,113,268 | 76,584,601 | 26 Income Taxes - State   | 41,872,455    | 15,742,901    | 80,596      | 28,219      | 42,053,051    | 15,771,120    | (3,792,203) | (2,086,178) | 38,260,849    | 13,684,942    | 27 Income Taxes - Def Net     | 77,605,581  | 53,311,977  | 749,536 | (1,284,616) | 78,355,117  | 52,027,361  | 2,727,837 | 1,456,292 | 81,082,954  | 53,483,653  | 28 Investment Tax Credit Adj. | (3,696,228) | (3,096,204) | -           | -           | (3,696,228) | (3,096,204) | -       | 5,696    | (3,696,228) | (3,090,508) | 29 Misc Revenue & Expense | (245,996)  | (116,965)  | 793,296   | 695,892   | 547,299    | 578,928    | (3,185) | (1,174)  | 544,114    | 577,753    | 30                           |               |               |             |           |               |               |            |             |               |               | 31 Total Operating Expenses: | 4,121,774,622 | 1,703,002,467 | (3,223,072) | 1,483,261 | 4,118,551,550 | 1,704,485,728 | 16,872,527   | (4,223,339)  | 4,135,424,077 | 1,700,262,389 | 32                           |               |             |              |             |               |             |              |              |               |             | 33 Operating Rev For Return: | 1,121,191,004 | 485,429,531 | (13,123,482) | (8,284,490) | 1,108,067,512 | 477,145,041 | (47,325,061) | (26,864,185) | 1,060,742,450 | 450,280,857 |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 8 Operating Expenses:         |                    |                |   |                |                                  |                |                                  |                |                    |                | 9 Steam Production           | 1,099,366,408 | 475,595,036   | (3,233,528)  | (1,412,174)  | 1,096,132,880 | 474,182,861   | 9,153,173    | 357,347      | 1,105,286,053 | 474,540,209   | 10 Nuclear Production | -             | -           | -           | -           | -             | -           | -         | -        | -             | -           | 11 Hydro Production          | 42,742,181    | 18,666,735  | -            | -           | 42,742,181    | 18,666,735  | -            | (72,109)     | 42,742,181    | 18,594,627  | 12 Other Power Supply      | 945,029,505 | 403,720,331 | (1,599,776) | (698,668) | 943,429,729 | 403,021,663 | 37,840,450   | 13,622,036   | 981,270,179 | 416,643,699 | 13 Transmission            | 204,805,841   | 89,429,229    | -            | -           | 204,805,841   | 89,429,229    | -            | (350,307)    | 204,805,841   | 89,078,922    | 14 Distribution           | 197,577,910 | 82,234,290 | (1,207) | (595)       | 197,576,704 | 82,233,705 | -            | -            | 197,576,704 | 82,233,705 | 15 Customer Accounting        | 86,105,542  | 33,188,507  | (14,082) | (1,708) | 86,091,460  | 33,166,799  | (103,047)   | (103,047)   | 85,988,413  | 33,063,752  | 16 Customer Service & Info | 91,522,244    | 4,926,894   | (272,364)   | (121,993)   | 91,249,881    | 4,804,901   | -         | -         | 91,249,881    | 4,804,901   | 17 Sales                      | -           | -           | -         | -         | -           | -           | - | -     | -           | -           | 18 Administrative & General  | 142,109,735   | 61,629,797    | 251,653     | 203,665   | 142,361,389   | 61,833,462    | (1,042,728) | (663,982)   | 141,318,661   | 61,169,480    | 19                          |             |             |             |           |             |             |             |            |             |             | 20 Total O&M Expenses        | 2,809,259,366 | 1,169,370,819 | (4,869,303)  | (2,031,463) | 2,804,390,063 | 1,167,339,356 | 45,847,849   | 12,789,938   | 2,850,237,912 | 1,180,129,294 | 21                    |               |               |             |             |               |               |            |            |               |               | 22 Depreciation              | 699,765,167   | 290,093,306 | (9,843,289)  | (4,290,005) | 689,921,878   | 285,803,301 | -            | (80,473)     | 689,921,878   | 284,922,828 | 23 Amortization            | 47,034,658  | 16,531,793  | 9,272,962   | 8,052,794   | 56,307,620  | 24,584,587  | - | (47,800) | 56,307,620  | 24,536,787  | 24 Taxes Other Than Income | 196,653,710 | 69,528,802 | -         | 104,769   | 196,653,710 | 69,633,571 | - | (200,533) | 196,653,710 | 69,433,038 | 25 Income Taxes - Federal   | 253,427,910 | 91,636,038 | 593,129 | 207,671 | 254,021,039 | 91,843,709 | (27,907,771) | (15,259,108) | 226,113,268 | 76,584,601 | 26 Income Taxes - State   | 41,872,455  | 15,742,901 | 80,596  | 28,219  | 42,053,051  | 15,771,120 | (3,792,203)  | (2,086,178)  | 38,260,849  | 13,684,942 | 27 Income Taxes - Def Net | 77,605,581    | 53,311,977    | 749,536     | (1,284,616) | 78,355,117    | 52,027,361    | 2,727,837   | 1,456,292   | 81,082,954    | 53,483,653    | 28 Investment Tax Credit Adj. | (3,696,228) | (3,096,204) | -       | -           | (3,696,228) | (3,096,204) | -         | 5,696     | (3,696,228) | (3,090,508) | 29 Misc Revenue & Expense     | (245,996)   | (116,965)   | 793,296     | 695,892     | 547,299     | 578,928     | (3,185) | (1,174)  | 544,114     | 577,753     | 30                        |            |            |           |           |            |            |         |          |            |            | 31 Total Operating Expenses: | 4,121,774,622 | 1,703,002,467 | (3,223,072) | 1,483,261 | 4,118,551,550 | 1,704,485,728 | 16,872,527 | (4,223,339) | 4,135,424,077 | 1,700,262,389 | 32                           |               |               |             |           |               |               |              |              |               |               | 33 Operating Rev For Return: | 1,121,191,004 | 485,429,531 | (13,123,482) | (8,284,490) | 1,108,067,512 | 477,145,041 | (47,325,061) | (26,864,185) | 1,060,742,450 | 450,280,857 |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 9 Steam Production            | 1,099,366,408      | 475,595,036    | (3,233,528)                                   | (1,412,174)    | 1,096,132,880                    | 474,182,861    | 9,153,173                        | 357,347        | 1,105,286,053      | 474,540,209    |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 10 Nuclear Production         | -                  | -              | -   | -              | -                                | -              | -                                | -              | -                  | -              |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 11 Hydro Production           | 42,742,181         | 18,666,735     | -   | -              | 42,742,181                       | 18,666,735     | -                                | (72,109)       | 42,742,181         | 18,594,627     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 12 Other Power Supply         | 945,029,505        | 403,720,331    | (1,599,776)                                   | (698,668)      | 943,429,729                      | 403,021,663    | 37,840,450                       | 13,622,036     | 981,270,179        | 416,643,699    |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 13 Transmission               | 204,805,841        | 89,429,229     | -   | -              | 204,805,841                      | 89,429,229     | -                                | (350,307)      | 204,805,841        | 89,078,922     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 14 Distribution               | 197,577,910        | 82,234,290     | (1,207)                                       | (595)          | 197,576,704                      | 82,233,705     | -                                | -              | 197,576,704        | 82,233,705     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 15 Customer Accounting        | 86,105,542         | 33,188,507     | (14,082)                                      | (1,708)        | 86,091,460                       | 33,166,799     | (103,047)                        | (103,047)      | 85,988,413         | 33,063,752     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 16 Customer Service & Info    | 91,522,244         | 4,926,894      | (272,364)                                     | (121,993)      | 91,249,881                       | 4,804,901      | -                                | -              | 91,249,881         | 4,804,901      |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 17 Sales                      | -                  | -              | -   | -              | -                                | -              | -                                | -              | -                  | -              |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 18 Administrative & General   | 142,109,735        | 61,629,797     | 251,653                                       | 203,665        | 142,361,389                      | 61,833,462     | (1,042,728)                      | (663,982)      | 141,318,661        | 61,169,480     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 19                            |                    |                |   |                |                                  |                |                                  |                |                    |                | 20 Total O&M Expenses        | 2,809,259,366 | 1,169,370,819 | (4,869,303)  | (2,031,463)  | 2,804,390,063 | 1,167,339,356 | 45,847,849   | 12,789,938   | 2,850,237,912 | 1,180,129,294 | 21                    |               |             |             |             |               |             |           |          |               |             | 22 Depreciation              | 699,765,167   | 290,093,306 | (9,843,289)  | (4,290,005) | 689,921,878   | 285,803,301 | -            | (80,473)     | 689,921,878   | 284,922,828 | 23 Amortization            | 47,034,658  | 16,531,793  | 9,272,962   | 8,052,794 | 56,307,620  | 24,584,587  | -            | (47,800)     | 56,307,620  | 24,536,787  | 24 Taxes Other Than Income | 196,653,710   | 69,528,802    | -            | 104,769     | 196,653,710   | 69,633,571    | -            | (200,533)    | 196,653,710   | 69,433,038    | 25 Income Taxes - Federal | 253,427,910 | 91,636,038 | 593,129 | 207,671     | 254,021,039 | 91,843,709 | (27,907,771) | (15,259,108) | 226,113,268 | 76,584,601 | 26 Income Taxes - State       | 41,872,455  | 15,742,901  | 80,596   | 28,219  | 42,053,051  | 15,771,120  | (3,792,203) | (2,086,178) | 38,260,849  | 13,684,942  | 27 Income Taxes - Def Net  | 77,605,581    | 53,311,977  | 749,536     | (1,284,616) | 78,355,117    | 52,027,361  | 2,727,837 | 1,456,292 | 81,082,954    | 53,483,653  | 28 Investment Tax Credit Adj. | (3,696,228) | (3,096,204) | -         | -         | (3,696,228) | (3,096,204) | - | 5,696 | (3,696,228) | (3,090,508) | 29 Misc Revenue & Expense    | (245,996)     | (116,965)     | 793,296     | 695,892   | 547,299       | 578,928       | (3,185)     | (1,174)     | 544,114       | 577,753       | 30                          |             |             |             |           |             |             |             |            |             |             | 31 Total Operating Expenses: | 4,121,774,622 | 1,703,002,467 | (3,223,072)  | 1,483,261   | 4,118,551,550 | 1,704,485,728 | 16,872,527   | (4,223,339)  | 4,135,424,077 | 1,700,262,389 | 32                    |               |               |             |             |               |               |            |            |               |               | 33 Operating Rev For Return: | 1,121,191,004 | 485,429,531 | (13,123,482) | (8,284,490) | 1,108,067,512 | 477,145,041 | (47,325,061) | (26,864,185) | 1,060,742,450 | 450,280,857 |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 20 Total O&M Expenses         | 2,809,259,366      | 1,169,370,819  | (4,869,303)                                   | (2,031,463)    | 2,804,390,063                    | 1,167,339,356  | 45,847,849                       | 12,789,938     | 2,850,237,912      | 1,180,129,294  |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 21                            |                    |                |   |                |                                  |                |                                  |                |                    |                | 22 Depreciation              | 699,765,167   | 290,093,306   | (9,843,289)  | (4,290,005)  | 689,921,878   | 285,803,301   | -            | (80,473)     | 689,921,878   | 284,922,828   | 23 Amortization       | 47,034,658    | 16,531,793  | 9,272,962   | 8,052,794   | 56,307,620    | 24,584,587  | -         | (47,800) | 56,307,620    | 24,536,787  | 24 Taxes Other Than Income   | 196,653,710   | 69,528,802  | -            | 104,769     | 196,653,710   | 69,633,571  | -            | (200,533)    | 196,653,710   | 69,433,038  | 25 Income Taxes - Federal  | 253,427,910 | 91,636,038  | 593,129     | 207,671   | 254,021,039 | 91,843,709  | (27,907,771) | (15,259,108) | 226,113,268 | 76,584,601  | 26 Income Taxes - State    | 41,872,455    | 15,742,901    | 80,596       | 28,219      | 42,053,051    | 15,771,120    | (3,792,203)  | (2,086,178)  | 38,260,849    | 13,684,942    | 27 Income Taxes - Def Net | 77,605,581  | 53,311,977 | 749,536 | (1,284,616) | 78,355,117  | 52,027,361 | 2,727,837    | 1,456,292    | 81,082,954  | 53,483,653 | 28 Investment Tax Credit Adj. | (3,696,228) | (3,096,204) | -        | -       | (3,696,228) | (3,096,204) | -           | 5,696       | (3,696,228) | (3,090,508) | 29 Misc Revenue & Expense  | (245,996)     | (116,965)   | 793,296     | 695,892     | 547,299       | 578,928     | (3,185)   | (1,174)   | 544,114       | 577,753     | 30                            |             |             |           |           |             |             |   |       |             |             | 31 Total Operating Expenses: | 4,121,774,622 | 1,703,002,467 | (3,223,072) | 1,483,261 | 4,118,551,550 | 1,704,485,728 | 16,872,527  | (4,223,339) | 4,135,424,077 | 1,700,262,389 | 32                          |             |             |             |           |             |             |             |            |             |             | 33 Operating Rev For Return: | 1,121,191,004 | 485,429,531   | (13,123,482) | (8,284,490) | 1,108,067,512 | 477,145,041   | (47,325,061) | (26,864,185) | 1,060,742,450 | 450,280,857   |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 22 Depreciation               | 699,765,167        | 290,093,306    | (9,843,289)                                   | (4,290,005)    | 689,921,878                      | 285,803,301    | -                                | (80,473)       | 689,921,878        | 284,922,828    |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 23 Amortization               | 47,034,658         | 16,531,793     | 9,272,962                                     | 8,052,794      | 56,307,620                       | 24,584,587     | -                                | (47,800)       | 56,307,620         | 24,536,787     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 24 Taxes Other Than Income    | 196,653,710        | 69,528,802     | -   | 104,769        | 196,653,710                      | 69,633,571     | -                                | (200,533)      | 196,653,710        | 69,433,038     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 25 Income Taxes - Federal     | 253,427,910        | 91,636,038     | 593,129                                       | 207,671        | 254,021,039                      | 91,843,709     | (27,907,771)                     | (15,259,108)   | 226,113,268        | 76,584,601     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 26 Income Taxes - State       | 41,872,455         | 15,742,901     | 80,596  | 28,219         | 42,053,051                       | 15,771,120     | (3,792,203)                      | (2,086,178)    | 38,260,849         | 13,684,942     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 27 Income Taxes - Def Net     | 77,605,581         | 53,311,977     | 749,536                                       | (1,284,616)    | 78,355,117                       | 52,027,361     | 2,727,837                        | 1,456,292      | 81,082,954         | 53,483,653     |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 28 Investment Tax Credit Adj. | (3,696,228)        | (3,096,204)    | -   | -              | (3,696,228)                      | (3,096,204)    | -                                | 5,696          | (3,696,228)        | (3,090,508)    |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 29 Misc Revenue & Expense     | (245,996)          | (116,965)      | 793,296                                       | 695,892        | 547,299                          | 578,928        | (3,185)                          | (1,174)        | 544,114            | 577,753        |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 30                            |                    |                |   |                |                                  |                |                                  |                |                    |                | 31 Total Operating Expenses: | 4,121,774,622 | 1,703,002,467 | (3,223,072)  | 1,483,261    | 4,118,551,550 | 1,704,485,728 | 16,872,527   | (4,223,339)  | 4,135,424,077 | 1,700,262,389 | 32                    |               |             |             |             |               |             |           |          |               |             | 33 Operating Rev For Return: | 1,121,191,004 | 485,429,531 | (13,123,482) | (8,284,490) | 1,108,067,512 | 477,145,041 | (47,325,061) | (26,864,185) | 1,060,742,450 | 450,280,857 |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 31 Total Operating Expenses:  | 4,121,774,622      | 1,703,002,467  | (3,223,072)                                   | 1,483,261      | 4,118,551,550                    | 1,704,485,728  | 16,872,527                       | (4,223,339)    | 4,135,424,077      | 1,700,262,389  |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 32                            |                    |                |   |                |                                  |                |                                  |                |                    |                | 33 Operating Rev For Return: | 1,121,191,004 | 485,429,531   | (13,123,482) | (8,284,490)  | 1,108,067,512 | 477,145,041   | (47,325,061) | (26,864,185) | 1,060,742,450 | 450,280,857   |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |
| 33 Operating Rev For Return:  | 1,121,191,004      | 485,429,531    | (13,123,482)                                  | (8,284,490)    | 1,108,067,512                    | 477,145,041    | (47,325,061)                     | (26,864,185)   | 1,060,742,450      | 450,280,857    |                              |               |               |              |              |               |               |              |              |               |               |                       |               |             |             |             |               |             |           |          |               |             |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |           |             |             |              |              |             |             |                            |               |               |              |             |               |               |              |              |               |               |                           |             |            |         |             |             |            |              |              |             |            |                               |             |             |          |         |             |             |             |             |             |             |                            |               |             |             |             |               |             |           |           |               |             |                               |             |             |           |           |             |             |   |       |             |             |                              |               |               |             |           |               |               |             |             |               |               |                             |             |             |             |           |             |             |             |            |             |             |                              |               |               |              |             |               |               |              |              |               |               |                       |               |               |             |             |               |               |            |            |               |               |                              |               |             |              |             |               |             |              |              |               |             |                            |             |             |             |             |             |             |   |          |             |             |                            |             |            |           |           |             |            |   |           |             |            |                             |             |            |         |         |             |            |              |              |             |            |                           |             |            |         |         |             |            |              |              |             |            |                           |               |               |             |             |               |               |             |             |               |               |                               |             |             |         |             |             |             |           |           |             |             |                               |             |             |             |             |             |             |         |          |             |             |                           |            |            |           |           |            |            |         |          |            |            |                              |               |               |             |           |               |               |            |             |               |               |                              |               |               |             |           |               |               |              |              |               |               |                              |               |             |              |             |               |             |              |              |               |             |                              |               |             |              |             |               |             |              |              |               |             |                               |             |             |   |   |             |             |   |       |             |             |                           |           |           |         |         |         |         |         |         |         |         |    |  |  |  |  |  |  |  |  |  |  |                              |               |               |             |           |               |               |            |             |               |               |    |  |  |  |  |  |  |  |  |  |  |                              |               |             |              |             |               |             |              |              |               |             |

**Rocky Mountain Power**  
**State of Utah**  
**Results of Operations Summary**  
**Twelve Months Ended December 31, 2017**

|    | Unadjusted Results         |                  | Reporting and Ratemaking Adjustments (Type A) |                | Reporting and Ratemaking Results |                  | Normalizing Adjustments (Type B) |                | Normalized Results |                  |                 |
|----|----------------------------|------------------|---|----------------|----------------------------------|------------------|----------------------------------|----------------|--------------------|------------------|-----------------|
|    | Total Company              | Utah Allocated   | Total Company                                 | Utah Allocated | Total Company                    | Utah Allocated   | Total Company                    | Utah Allocated | Total Company      | Utah Allocated   |                 |
| 34 |                            |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 35 | Rate Base:                 |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 36 | Electric Plant In Service  | 27,090,279,398   | 11,694,988,884                                | 114,669,715    | 67,509,515                       | 27,204,969,114   | 11,762,498,409                   | -              | (33,357,420)       | 27,204,969,114   | 11,729,140,988  |
| 37 | Plant Held for Future Use  | 23,534,956       | 11,263,715                                    | (9,178,065)    | (4,008,319)                      | 14,356,902       | 7,255,395                        | -              | (5,815)            | 14,356,902       | 7,249,580       |
| 38 | Misc Deferred Debits       | 879,826,870      | 358,486,109                                   | -              | 358,969                          | 879,826,870      | 358,855,078                      | -              | (1,553,518)        | 879,826,870      | 357,301,560     |
| 39 | Elec Plant Acq Adj         | 36,923,244       | 22,362,421                                    | -              | -                                | 36,923,244       | 22,362,421                       | -              | (43,611)           | 36,923,244       | 22,318,810      |
| 40 | Nuclear Fuel               | -                | -   | -              | -                                | -                | -                                | -              | -                  | -                | -               |
| 41 | Prepayments                | 59,002,302       | 16,416,578                                    | -              | 17,752                           | 59,002,302       | 16,434,330                       | -              | (38,407)           | 59,002,302       | 16,395,923      |
| 42 | Fuel Stock                 | 206,198,804      | 88,632,988                                    | -              | -                                | 206,198,804      | 88,632,988                       | -              | (790,721)          | 206,198,804      | 87,842,266      |
| 43 | Material & Supplies        | 232,166,024      | 100,581,445                                   | -              | 63                               | 232,166,024      | 100,581,509                      | -              | (219,894)          | 232,166,024      | 100,361,615     |
| 44 | Working Capital            | 36,612,587       | 21,921,708                                    | (25,908)       | (1,880)                          | 36,586,679       | 21,919,828                       | 60,566         | (47,820)           | 36,647,245       | 21,872,007      |
| 45 | Weatherization Loans       | (4,457,774)      | 16,216  | -              | (3)                              | (4,457,774)      | 16,213                           | -              | 6                  | (4,457,774)      | 16,219          |
| 46 | Misc Rate Base             | -                | -   | -              | -                                | -                | -                                | -              | -                  | -                | -               |
| 47 |                            |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 48 | Total Electric Plant:      | 28,560,086,411   | 12,314,680,074                                | 105,485,753    | 63,876,097                       | 28,665,572,164   | 12,378,556,171                   | 60,566         | (36,057,202)       | 28,665,632,729   | 12,342,498,969  |
| 49 |                            |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 50 | Rate Base Deductions:      |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 51 | Accum Prov For Deprec      | (9,116,022,057)  | (3,701,152,385)                               | 13,774,223     | 5,944,730                        | (9,102,247,833)  | (3,695,207,655)                  | -              | 10,326,482         | (9,102,247,833)  | (3,684,881,173) |
| 52 | Accum Prov For Amort       | (549,480,675)    | (223,982,551)                                 | 30,547,285     | 74,290                           | (518,933,390)    | (223,908,261)                    | -              | 520,435            | (518,933,390)    | (223,387,826)   |
| 53 | Accum Def Income Tax       | (4,588,785,088)  | (2,036,820,796)                               | (15,485,160)   | (10,045,513)                     | (4,604,270,228)  | (2,046,866,309)                  | 1,090,458      | 741,134            | (4,603,179,771)  | (2,046,125,175) |
| 54 | Unamortized ITC            | (436,690)        | (151,755)                                     | -              | -                                | (436,690)        | (151,755)                        | -              | 405                | (436,690)        | (151,351)       |
| 55 | Customer Adv For Const     | (36,229,087)     | (16,089,551)                                  | (0)            | (3,635,919)                      | (36,229,087)     | (19,725,470)                     | -              | 42,791             | (36,229,087)     | (19,682,679)    |
| 56 | Customer Service Deposits  | -                | -   | (15,561,423)   | (15,561,423)                     | (15,561,423)     | (15,561,423)                     | -              | -                  | (15,561,423)     | (15,561,423)    |
| 57 | Misc Rate Base Deductions  | (532,874,233)    | (186,112,170)                                 | -              | (188,480)                        | (532,874,233)    | (186,300,651)                    | 562,226        | 1,070,208          | (532,112,007)    | (185,230,442)   |
| 58 |                            |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 59 | Total Rate Base Deductions | (14,823,627,810) | (6,164,309,209)                               | 13,274,925     | (23,412,316)                     | (14,810,352,884) | (6,187,721,525)                  | 1,652,684      | 12,701,456         | (14,808,700,200) | (6,175,020,069) |
| 60 |                            |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 61 | Total Rate Base:           | 13,736,458,601   | 6,150,370,865                                 | 118,760,678    | 40,463,780                       | 13,855,219,279   | 6,190,834,646                    | 1,713,250      | (23,355,746)       | 13,856,892,529   | 6,167,478,900   |
| 62 |                            |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 63 | Earned Return on Rate Base |                  | 7.893%  |                | -0.185%                          |                  | 7.707%                           |                | -0.406%            |                  | 7.301%          |
| 64 |                            |                  |   |                |                                  |                  |                                  |                |                    |                  |                 |
| 65 | Earned Return on Equity    |                  | 10.371%                                       |                | -0.360%                          |                  | 10.011%                          |                | -0.789%            |                  | 9.222%          |

**Rocky Mountain Power  
Utah Results of Operations  
Adjustment Summary  
Twelve Months Ended December 31, 2017**

|                                 | Utah Allocated<br>Reconciled<br>Unadjusted Results | Tab 3<br>Revenue Adjustments | Tab 4<br>O&M Adjustments | Tab 5<br>Net Power Cost<br>Adjustments | Tab 6<br>Depreciation &<br>Amortization<br>Adjustments | Tab 7<br>Tax Adjustments |
|---------------------------------|--|------------------------------|--------------------------|--|--|--------------------------|
| 1 Operating Revenues:           |  |                              |                          |  |  |                          |
| 2 General Business Revenues     | 2,022,119,621                                      | (38,778,193)                 | -                        | -                                      | -  | -                        |
| 3 Interdepartmental             | -  | -                            | -                        | -                                      | -  | -                        |
| 4 Special Sales                 | 91,402,973   | 8,041,898                    | -                        | -                                      | -  | -                        |
| 5 Other Operating Revenues      | 74,909,404   | (352,744)                    | -                        | -                                      | -  | -                        |
| 6 Total Operating Revenues      | 2,188,431,998                                      | (31,089,039)                 | -                        | -                                      | -  | -                        |
| 7                               |  |                              |                          |  |  |                          |
| 8 Operating Expenses:           |  |                              |                          |  |  |                          |
| 9 Steam Production              | 475,595,036  | -                            | 3,982,011                | -                                      | -  | -                        |
| 10 Nuclear Production           | -  | -                            | -                        | -                                      | -  | -                        |
| 11 Hydro Production             | 18,666,735   | -                            | -                        | -                                      | -  | -                        |
| 12 Other Power Supply           | 403,720,331  | -                            | 2,108,863                | 12,811,569                             | -  | -                        |
| 13 Transmission                 | 89,429,229   | -                            | -                        | -                                      | -  | -                        |
| 14 Distribution                 | 82,234,290   | -                            | (585)                    | -                                      | -  | -                        |
| 15 Customer Accounting          | 33,168,507   | -                            | (104,755)                | -                                      | -  | -                        |
| 16 Customer Service & Info      | 4,926,894  | -                            | (121,993)                | -                                      | -  | -                        |
| 17 Sales                        | -  | -                            | -                        | -                                      | -  | -                        |
| 18 Administrative & General     | 61,629,797   | -                            | (390,728)                | -                                      | -  | -                        |
| 19                              |  |                              |                          |  |  |                          |
| 20 Total O&M Expenses           | 1,169,370,819                                      | -                            | 5,472,813                | 12,811,569                             | -  | -                        |
| 21                              |  |                              |                          |  |  |                          |
| 22 Depreciation                 | 290,093,306  | -                            | 613,461                  | -                                      | (1,678,776)  | -                        |
| 23 Amortization                 | 16,531,793   | -                            | -                        | -                                      | 128,043  | -                        |
| 24 Taxes Other Than Income      | 69,528,802   | -                            | -                        | -                                      | -  | -                        |
| 25 Income Taxes - Federal       | 92,848,941   | (10,386,031)                 | (1,763,453)              | (4,281,228)                            | 486,258  | 86,620                   |
| 26 Income Taxes - State         | 15,907,714   | (1,411,289)                  | (239,624)                | (581,748)                              | 66,074   | 11,770                   |
| 27 Income Taxes - Def Net       | 53,311,977   | 515                          | 1,167,388                | -                                      | 36,123   | -                        |
| 28 Investment Tax Credit Adj.   | (3,096,204)  | -                            | -                        | -                                      | -  | -                        |
| 29 Misc Revenue & Expense       | (116,965)  | (1,357)                      | 40,885                   | -                                      | -  | -                        |
| 30                              |  |                              |                          |  |  |                          |
| 31 Total Operating Expenses:    | 1,704,380,183                                      | (11,798,162)                 | 5,291,470                | 7,948,592                              | (962,277)  | 98,390                   |
| 32                              |  |                              |                          |  |  |                          |
| 33 Operating Rev For Return:    | 484,051,815  | (19,290,877)                 | (5,291,470)              | (7,948,592)                            | 962,277  | (98,390)                 |
| 34                              |  |                              |                          |  |  |                          |
| 35 Rate Base:                   |  |                              |                          |  |  |                          |
| 36 Electric Plant In Service    | 11,694,988,894                                     | -                            | -                        | -                                      | -  | -                        |
| 37 Plant Held for Future Use    | 11,263,715   | -                            | -                        | -                                      | -  | -                        |
| 38 Misc Deferred Debits         | 358,496,109  | -                            | -                        | -                                      | -  | -                        |
| 39 Elec Plant Acq Adj           | 22,362,421   | -                            | -                        | -                                      | -  | -                        |
| 40 Nuclear Fuel                 | -  | -                            | -                        | -                                      | -  | -                        |
| 41 Prepayments                  | 16,416,578   | -                            | -                        | -                                      | -  | -                        |
| 42 Fuel Stock                   | 88,632,988   | -                            | -                        | -                                      | -  | -                        |
| 43 Material & Supplies          | 100,581,445  | -                            | -                        | -                                      | -  | -                        |
| 44 Working Capital              | 21,937,064   | (131,496)                    | 38,675                   | 88,597                                 | 6,156  | 1,097                    |
| 45 Weatherization Loans         | 16,216   | -                            | -                        | -                                      | -  | -                        |
| 46 Misc Rate Base               | -  | -                            | -                        | -                                      | -  | -                        |
| 47                              |  |                              |                          |  |  |                          |
| 48 Total Electric Plant:        | 12,314,695,431                                     | (131,496)                    | 38,675                   | 88,597                                 | 6,156  | 1,097                    |
| 49                              |  |                              |                          |  |  |                          |
| 50 Rate Base Deductions:        |  |                              |                          |  |  |                          |
| 51 Accum Prov For Deprec        | (3,701,152,385)                                    | -                            | -                        | -                                      | -  | -                        |
| 52 Accum Prov For Amort         | (223,982,551)                                      | -                            | -                        | -                                      | -  | -                        |
| 53 Accum Def Income Tax         | (2,036,820,796)                                    | 9                            | 451,174                  | -                                      | -  | (9,226,258)              |
| 54 Unamortized ITC              | (151,755)  | -                            | -                        | -                                      | -  | -                        |
| 55 Customer Adv For Const       | (16,089,551)                                       | -                            | -                        | -                                      | -  | -                        |
| 56 Customer Service Deposits    | -  | -                            | -                        | -                                      | -  | -                        |
| 57 Misc Rate Base Deductions    | (186,112,170)                                      | (856)                        | 243,264                  | -                                      | -  | -                        |
| 58                              |  |                              |                          |  |  |                          |
| 59 Total Rate Base Deductions   | (6,164,309,209)                                    | (847)                        | 694,438                  | -                                      | -  | (9,226,258)              |
| 60                              |  |                              |                          |  |  |                          |
| 61 Total Rate Base:             | 6,150,386,222                                      | (132,343)                    | 733,112                  | 88,597                                 | 6,156  | (9,225,161)              |
| 62                              |  |                              |                          |  |  |                          |
| 63 Return on Rate Base          | 7.870%   | -0.313%                      | -0.087%                  | -0.129%                                | 0.016%   | 0.010%                   |
| 64                              |  |                              |                          |  |  |                          |
| 65 Return on Equity             | 10.328%  | -0.607%                      | -0.169%                  | -0.250%                                | 0.030%   | 0.020%                   |
| 66                              |  |                              |                          |  |  |                          |
| 67 TAX CALCULATION:             |  |                              |                          |  |  |                          |
| 68 Operating Revenue            | 643,024,242  | (31,087,682)                 | (6,127,159)              | (12,811,569)                           | 1,550,733  | -                        |
| 69 Other Deductions             | -  | -                            | -                        | -                                      | -  | -                        |
| 70 Interest (AFUDC)             | (8,891,128)  | -                            | (3,943,838)              | -                                      | -  | (23,911)                 |
| 71 Interest                     | 160,303,041  | (3,376)                      | 18,703                   | 2,260                                  | 157  | (235,344)                |
| 72 Schedule "M" Additions       | 408,719,266  | 75                           | 21,528                   | -                                      | (95,191)   | -                        |
| 73 Schedule "M" Deductions      | 549,941,412  | 1,432                        | 3,097,566                | -                                      | 1  | -                        |
| 74 Income Before Tax            | 350,390,184  | (31,085,663)                 | (5,278,061)              | (12,813,829)                           | 1,455,383  | 259,255                  |
| 75                              |  |                              |                          |  |  |                          |
| 76 State Income Taxes           | 15,907,714   | (1,411,289)                  | (239,624)                | (581,748)                              | 66,074   | 11,770                   |
| 77 Taxable Income               | 334,482,470  | (29,674,374)                 | (5,038,437)              | (12,232,081)                           | 1,389,308  | 247,485                  |
| 78                              |  |                              |                          |  |  |                          |
| 79 Federal Income Taxes + Other | 92,848,941   | (10,386,031)                 | (1,763,453)              | (4,281,228)                            | 486,258  | 86,620                   |

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

Tab 8 Factors

|                                 | Rate Base<br>Adjustments | Normalized Allocation<br>Factors | Utah Allocated<br>Normalized Results |
|---------------------------------|--------------------------|----------------------------------|--------------------------------------|
| 1 Operating Revenues:           |                          |                                  |                                      |
| 2 General Business Revenues     | (6,168,286)              | -                                | 1,977,173,142                        |
| 3 Interdepartmental             | -                        | -                                | -                                    |
| 4 Special Sales                 | -                        | (353,233)                        | 99,091,638                           |
| 5 Other Operating Revenues      | 3,562                    | (281,757)                        | 74,278,466                           |
| 6 Total Operating Revenues      | (6,164,724)              | (634,990)                        | 2,150,543,246                        |
| 7                               |                          |                                  |                                      |
| 8 Operating Expenses:           |                          |                                  |                                      |
| 9 Steam Production              | (1,412,174)              | (3,624,664)                      | 474,540,209                          |
| 10 Nuclear Production           | -                        | -                                | -                                    |
| 11 Hydro Production             | -                        | (72,109)                         | 18,594,627                           |
| 12 Other Power Supply           | -                        | (1,997,064)                      | 416,643,699                          |
| 13 Transmission                 | -                        | (350,307)                        | 89,078,922                           |
| 14 Distribution                 | -                        | -                                | 82,233,705                           |
| 15 Customer Accounting          | -                        | -                                | 33,063,752                           |
| 16 Customer Service & Info      | -                        | -                                | 4,804,901                            |
| 17 Sales                        | -                        | -                                | -                                    |
| 18 Administrative & General     | 72,078                   | (141,667)                        | 61,169,480                           |
| 19                              |                          |                                  |                                      |
| 20 Total O&M Expenses           | (1,340,097)              | (6,185,810)                      | 1,180,129,294                        |
| 21                              |                          |                                  |                                      |
| 22 Depreciation                 | (3,224,690)              | (880,473)                        | 284,922,828                          |
| 23 Amortization                 | 7,924,751                | (47,800)                         | 24,536,787                           |
| 24 Taxes Other Than Income      | 104,769                  | (200,533)                        | 69,433,038                           |
| 25 Income Taxes - Federal       | (2,707,020)              | 2,300,515                        | 76,584,601                           |
| 26 Income Taxes - State         | (367,839)                | 299,883                          | 13,684,942                           |
| 27 Income Taxes - Def Net       | (1,307,584)              | 275,235                          | 53,483,653                           |
| 28 Investment Tax Credit Adj.   | -                        | 5,696                            | (3,090,508)                          |
| 29 Misc Revenue & Expense       | 655,007                  | 183                              | 577,753                              |
| 30                              |                          |                                  |                                      |
| 31 Total Operating Expenses:    | (262,703)                | (4,433,105)                      | 1,700,262,389                        |
| 32                              |                          |                                  |                                      |
| 33 Operating Rev For Return:    | (5,902,021)              | 3,798,115                        | 450,280,857                          |
| 34                              |                          |                                  |                                      |
| 35 Rate Base:                   |                          |                                  |                                      |
| 36 Electric Plant In Service    | 67,509,515               | (33,357,420)                     | 11,729,140,988                       |
| 37 Plant Held for Future Use    | (4,008,319)              | (5,815)                          | 7,249,580                            |
| 38 Misc Deferred Debits         | 358,969                  | (1,553,518)                      | 357,301,560                          |
| 39 Elec Plant Acq Adj           | -                        | (43,611)                         | 22,318,810                           |
| 40 Nuclear Fuel                 | -                        | -                                | -                                    |
| 41 Prepayments                  | 17,752                   | (38,407)                         | 16,395,923                           |
| 42 Fuel Stock                   | -                        | (790,721)                        | 87,842,266                           |
| 43 Material & Supplies          | 63                       | (219,894)                        | 100,361,615                          |
| 44 Working Capital              | (31,077)                 | (37,009)                         | 21,872,007                           |
| 45 Weatherization Loans         | (3)                      | 6                                | 16,219                               |
| 46 Misc Rate Base               | -                        | -                                | -                                    |
| 47                              |                          |                                  |                                      |
| 48 Total Electric Plant:        | 63,846,900               | (36,046,391)                     | 12,342,498,969                       |
| 49                              |                          |                                  |                                      |
| 50 Rate Base Deductions:        |                          |                                  |                                      |
| 51 Accum Prov For Deprec        | 5,944,730                | 10,326,482                       | (3,684,881,173)                      |
| 52 Accum Prov For Amort         | 74,290                   | 520,435                          | (223,387,826)                        |
| 53 Accum Def Income Tax         | (818,939)                | 289,636                          | (2,046,125,175)                      |
| 54 Unamortized ITC              | -                        | 405                              | (151,351)                            |
| 55 Customer Adv For Const       | (3,635,919)              | 42,791                           | (19,682,679)                         |
| 56 Customer Service Deposits    | (15,561,423)             | -                                | (15,561,423)                         |
| 57 Misc Rate Base Deductions    | (188,480)                | 827,800                          | (185,230,442)                        |
| 58                              |                          |                                  |                                      |
| 59 Total Rate Base Deductions   | (14,185,742)             | 12,007,549                       | (6,175,020,069)                      |
| 60                              |                          |                                  |                                      |
| 61 Total Rate Base:             | 49,661,158               | (24,038,841)                     | 6,167,478,900                        |
| 62                              |                          |                                  |                                      |
| 63 Return on Rate Base          | -0.158%                  | 0.092%                           | 7.301%                               |
| 64                              |                          |                                  |                                      |
| 65 Return on Equity             | -0.308%                  | 0.178%                           | 9.222%                               |
| 66                              |                          |                                  |                                      |
| 67 TAX CALCULATION:             |                          |                                  |                                      |
| 68 Operating Revenue            | (10,284,464)             | 6,679,444                        | 590,943,545                          |
| 69 Other Deductions             | -                        | -                                | -                                    |
| 70 Interest (AFUDC)             | (4,304)                  | 36,917                           | (12,826,263)                         |
| 71 Interest                     | 1,268,049                | (623,018)                        | 160,730,471                          |
| 72 Schedule "M" Additions       | 3,556,772                | (1,260,624)                      | 410,941,827                          |
| 73 Schedule "M" Deductions      | 110,740                  | (600,431)                        | 552,550,720                          |
| 74 Income Before Tax            | (8,102,178)              | 6,605,352                        | 301,430,444                          |
| 75                              |                          |                                  |                                      |
| 76 State Income Taxes           | (367,839)                | 299,883                          | 13,684,942                           |
| 77 Taxable Income               | (7,734,339)              | 6,305,469                        | 287,745,502                          |
| 78                              |                          |                                  |                                      |
| 79 Federal Income Taxes + Other | (2,707,020)              | 2,300,515                        | 76,584,601                           |



## **2. RESULTS OF OPERATIONS**

**Rocky Mountain Power  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

|                    |                                |
|--------------------|--------------------------------|
| STATE:             | UTAH                           |
| PERIOD:            | 12 MONTHS ENDED DEC 31, 2017   |
| FILE:              | UT JAM Dec 2017 ROO            |
| PREPARED BY:       | Revenue Requirement Department |
| DATE:              | 4/25/2018                      |
| TIME:              | 9:29:55 AM                     |
| TYPE OF RATE BASE: | 13-Month Average               |
| ALLOCATION METHOD: | <b>2017 PROTOCOL</b>           |
| 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          | 1.620           |
| FEDERAL/STATE COMBINED RATE  | 37.951%         |

CAPITAL STRUCTURE INFORMATION

|           | <u>CAPITAL<br/>STRUCTURE</u> | <u>EMBEDDED<br/>COST</u> | <u>WEIGHTED<br/>COST</u> |
|-----------|------------------------------|--------------------------|--------------------------|
| DEBT      | 48.49%                       | 5.26%                    | 2.551%                   |
| PREFERRED | 0.02%                        | 6.75%                    | 0.001%                   |
| COMMON    | 51.49%                       | 9.80%                    | 5.046%                   |
|           | <u>100.00%</u>               |                          | <u>7.598%</u>            |

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2016 to 12/31/2017. Prepaid pension is included in rate base, consistent with the Company's direct filing Docket No. 13-035-184. The prepaid pension amounts in rate base are provided for information purposes on page 8.10.

RESULTS OF OPERATIONS SUMMARY

| Description of Account Summary: | Ref     | DECEMBER 2017<br>UNADJUSTED RESULTS |                        | DECEMBER 2017<br>NORMALIZED RESULTS |                        |
|---------------------------------|---------|-------------------------------------|------------------------|-------------------------------------|------------------------|
|                                 |         | TOTAL                               | UTAH                   | TOTAL                               | UTAH                   |
| 1 Operating Revenues            |         |                                     |                        |                                     |                        |
| 2 General Business Revenues     | 2.3     | 4,851,077,383                       | 2,022,119,621          | 4,806,130,904                       | 1,977,173,142          |
| 3 Interdepartmental             | 2.3     | 0                                   | 0                      | 0                                   | 0                      |
| 4 Special Sales                 | 2.3     | 217,427,479                         | 91,402,973             | 217,427,479                         | 99,091,638             |
| 5 Other Operating Revenues      | 2.4     | 174,460,764                         | 74,909,404             | 172,608,144                         | 74,278,466             |
| 6 Total Operating Revenues      | 2.4     | <u>5,242,965,626</u>                | <u>2,188,431,998</u>   | <u>5,196,166,527</u>                | <u>2,150,543,246</u>   |
| 7                               |         |                                     |                        |                                     |                        |
| 8 Operating Expenses:           |         |                                     |                        |                                     |                        |
| 9 Steam Production              | 2.5     | 1,099,366,408                       | 475,595,036            | 1,105,286,053                       | 474,540,209            |
| 10 Nuclear Production           | 2.6     | 0                                   | 0                      | 0                                   | 0                      |
| 11 Hydro Production             | 2.7     | 42,742,181                          | 18,666,735             | 42,742,181                          | 18,594,627             |
| 12 Other Power Supply           | 2.8, .9 | 945,029,505                         | 403,720,331            | 981,270,179                         | 416,643,699            |
| 13 Transmission                 | 2.10    | 204,805,841                         | 89,429,229             | 204,805,841                         | 89,078,922             |
| 14 Distribution                 | 2.12    | 197,577,910                         | 82,234,290             | 197,576,704                         | 82,233,705             |
| 15 Customer Accounting          | 2.12    | 86,105,542                          | 33,168,507             | 85,988,413                          | 33,063,752             |
| 16 Customer Service & Infor     | 2.13    | 91,522,244                          | 4,926,894              | 91,249,881                          | 4,804,901              |
| 17 Sales                        | 2.13    | 0                                   | 0                      | 0                                   | 0                      |
| 18 Administrative & General     | 2.14    | 142,109,735                         | 61,629,797             | 141,318,661                         | 61,169,480             |
| 19                              |         |                                     |                        |                                     |                        |
| 20 Total O & M Expenses         | 2.14    | <u>2,809,259,366</u>                | <u>1,169,370,819</u>   | <u>2,850,237,912</u>                | <u>1,180,129,294</u>   |
| 21                              |         |                                     |                        |                                     |                        |
| 22 Depreciation                 | 2.16    | 699,765,167                         | 290,093,306            | 689,921,878                         | 284,922,828            |
| 23 Amortization                 | 2.17    | 47,034,658                          | 16,531,793             | 56,307,620                          | 24,536,787             |
| 24 Taxes Other Than Income      | 2.17    | 196,653,710                         | 69,528,802             | 196,653,710                         | 69,433,038             |
| 25 Income Taxes - Federal       | 2.20    | 253,427,910                         | 91,636,038             | 226,113,268                         | 76,584,601             |
| 26 Income Taxes - State         | 2.20    | 41,972,455                          | 15,742,901             | 38,260,849                          | 13,684,942             |
| 27 Income Taxes - Def Net       | 2.19    | 77,605,581                          | 53,311,977             | 81,082,954                          | 53,483,653             |
| 28 Investment Tax Credit Adj.   | 2.17    | (3,698,228)                         | (3,096,204)            | (3,698,228)                         | (3,090,508)            |
| 29 Misc Revenue & Expense       | 2.4     | (245,996)                           | (116,965)              | 544,114                             | 577,753                |
| 30                              |         |                                     |                        |                                     |                        |
| 31 Total Operating Expenses     | 2.20    | <u>4,121,774,622</u>                | <u>1,703,002,467</u>   | <u>4,135,424,077</u>                | <u>1,700,262,389</u>   |
| 32                              |         |                                     |                        |                                     |                        |
| 33 Operating Revenue for Return |         | <u>1,121,191,004</u>                | <u>485,429,531</u>     | <u>1,060,742,450</u>                | <u>450,280,857</u>     |
| 34                              |         |                                     |                        |                                     |                        |
| 35 Rate Base:                   |         |                                     |                        |                                     |                        |
| 36 Electric Plant in Service    | 2.30    | 27,090,279,398                      | 11,694,988,894         | 27,204,969,114                      | 11,729,140,988         |
| 37 Plant Held for Future Use    | 2.31    | 23,534,956                          | 11,263,715             | 14,356,902                          | 7,249,580              |
| 38 Misc Deferred Debits         | 2.33    | 879,826,870                         | 358,496,109            | 879,826,870                         | 357,301,560            |
| 39 Elec Plant Acq Adj           | 2.31    | 36,923,244                          | 22,362,421             | 36,923,244                          | 22,318,810             |
| 40 Pensions                     | 2.31    | 0                                   | 0                      | 0                                   | 0                      |
| 41 Prepayments                  | 2.32    | 59,002,302                          | 16,416,578             | 59,002,302                          | 16,395,923             |
| 42 Fuel Stock                   | 2.32    | 206,198,804                         | 88,632,988             | 206,198,804                         | 87,842,266             |
| 43 Material & Supplies          | 2.32    | 232,166,024                         | 100,581,445            | 232,166,024                         | 100,361,615            |
| 44 Working Capital              | 2.33    | 36,612,587                          | 21,921,708             | 36,647,245                          | 21,872,007             |
| 45 Weatherization Loans         | 2.31    | (4,457,774)                         | 16,216                 | (4,457,774)                         | 16,219                 |
| 46 Miscellaneous Rate Base      | 2.34    | 0                                   | 0                      | 0                                   | 0                      |
| 47                              |         |                                     |                        |                                     |                        |
| 48 Total Electric Plant         |         | <u>28,560,086,411</u>               | <u>12,314,680,074</u>  | <u>28,665,632,729</u>               | <u>12,342,498,969</u>  |
| 49                              |         |                                     |                        |                                     |                        |
| 50 Rate Base Deductions:        |         |                                     |                        |                                     |                        |
| 51 Accum Prov For Depr          | 2.38    | (9,116,022,057)                     | (3,701,152,385)        | (9,102,247,833)                     | (3,684,881,173)        |
| 52 Accum Prov For Amort         | 2.39    | (549,480,675)                       | (223,982,551)          | (518,933,390)                       | (223,387,826)          |
| 53 Accum Def Income Taxes       | 2.35    | (4,588,785,068)                     | (2,036,820,796)        | (4,603,179,771)                     | (2,046,125,175)        |
| 54 Unamortized ITC              | 2.35    | (436,690)                           | (151,755)              | (436,690)                           | (151,351)              |
| 55 Customer Adv for Const       | 2.34    | (36,229,087)                        | (16,089,551)           | (36,229,087)                        | (19,682,679)           |
| 56 Customer Service Deposits    | 2.34    | 0                                   | 0                      | (15,561,423)                        | (15,561,423)           |
| 57 Misc. Rate Base Deductions   | 2.34    | (532,674,233)                       | (186,112,170)          | (532,112,007)                       | (185,230,442)          |
| 58                              |         |                                     |                        |                                     |                        |
| 59 Total Rate Base Deductions   |         | <u>(14,823,627,810)</u>             | <u>(6,164,309,209)</u> | <u>(14,808,700,200)</u>             | <u>(6,175,020,069)</u> |
| 60                              |         |                                     |                        |                                     |                        |
| 61 Total Rate Base              |         | <u>13,736,458,601</u>               | <u>6,150,370,865</u>   | <u>13,856,932,529</u>               | <u>6,167,478,900</u>   |
| 62                              |         |                                     |                        |                                     |                        |
| 63 Return on Rate Base          |         |                                     | 7.893%                 |                                     | 7.301%                 |
| 64                              |         |                                     |                        |                                     |                        |
| 65 Return on Equity             |         |                                     | 10.371%                |                                     | 9.222%                 |
| 66 Net Power Costs              |         |                                     | 660,418,971            |                                     | 668,540,119            |
| 67 100 Basis Points in Equity:  |         |                                     |                        |                                     |                        |
| 68 Revenue Requirement Impact   |         |                                     | 51,037,502             |                                     | 51,179,469             |
| 69 Rate Base Decrease           |         |                                     | (376,662,877)          |                                     | (406,310,155)          |





| 2017 PROTOCOL<br>13-Month Average |         |                                     |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                      | DECEMBER 2017<br>NORMALIZED RESULTS |                      |                    |
|-----------------------------------|---------|-------------------------------------|--------|-------------------------------------|----------------------|-------------------------------------|----------------------|--------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                         | FACTOR | Ref                                 | TOTAL                | UTAH                                | TOTAL                | UTAH               |
| 215                               | 500     | Operation Supervision & Engineering |        |                                     |                      |                                     |                      |                    |
| 216                               |         | P                                   | SG     |                                     | 15,575,100           | 6,802,093                           | 15,575,100           | 6,775,816          |
| 217                               |         | P                                   | SG     |                                     | 2,989,029            | 1,305,395                           | 2,989,029            | 1,300,352          |
| 218                               |         |                                     |        | B2                                  | 18,564,129           | 8,107,487                           | 18,564,129           | 8,076,168          |
| 219                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 220                               | 501     | Fuel Related-Non NPC                |        |                                     |                      |                                     |                      |                    |
| 221                               |         | P                                   | S      |                                     | (2,275,007)          | -                                   | (2,275,007)          | -                  |
| 222                               |         | P                                   | SE     |                                     | 48,946,082           | 21,039,101                          | 48,946,082           | 20,851,405         |
| 223                               |         | P                                   | SE     |                                     | -                    | -                                   | -                    | -                  |
| 224                               |         | P                                   | SE     |                                     | -                    | -                                   | -                    | -                  |
| 225                               |         | P                                   | SE     |                                     | 3,117,330            | 1,339,961                           | 3,117,330            | 1,328,006          |
| 226                               |         |                                     |        | B2                                  | 49,788,404           | 22,379,061                          | 49,788,404           | 22,179,411         |
| 227                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 228                               | 501NPC  | Fuel Related-NPC                    |        |                                     |                      |                                     |                      |                    |
| 229                               |         | P                                   | S      |                                     | (355,060)            | -                                   | (355,060)            | -                  |
| 230                               |         | P                                   | SE     |                                     | 715,803,811          | 307,682,824                         | 715,803,811          | 304,937,894        |
| 231                               |         | P                                   | SE     |                                     | -                    | -                                   | -                    | -                  |
| 232                               |         | P                                   | SE     |                                     | -                    | -                                   | -                    | -                  |
| 233                               |         | P                                   | SE     |                                     | 52,054,708           | 22,375,320                          | 52,054,708           | 22,175,704         |
| 234                               |         |                                     |        | B2                                  | 767,503,460          | 330,058,145                         | 767,503,460          | 327,113,597        |
| 235                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 236                               |         | Total Fuel Related                  |        | B2                                  | 817,291,865          | 352,437,206                         | 817,291,865          | 349,293,008        |
| 237                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 238                               | 502     | Steam Expenses                      |        |                                     |                      |                                     |                      |                    |
| 239                               |         | P                                   | SG     |                                     | 69,070,784           | 30,165,191                          | 69,070,784           | 30,048,665         |
| 240                               |         | P                                   | SG     |                                     | 6,508,214            | 2,842,323                           | 6,508,214            | 2,831,344          |
| 241                               |         |                                     |        | B2                                  | 75,578,998           | 33,007,514                          | 75,578,998           | 32,880,008         |
| 242                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 243                               | 503     | Steam From Other Sources-Non-NPC    |        |                                     |                      |                                     |                      |                    |
| 244                               |         | P                                   | SE     |                                     | -                    | -                                   | -                    | -                  |
| 245                               |         |                                     |        | B2                                  | -                    | -                                   | -                    | -                  |
| 246                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 247                               | 503NPC  | Steam From Other Sources-NPC        |        |                                     |                      |                                     |                      |                    |
| 248                               |         | P                                   | SE     |                                     | 4,677,095            | 2,010,414                           | 4,677,095            | 1,992,478          |
| 249                               |         |                                     |        | B2                                  | 4,677,095            | 2,010,414                           | 4,677,095            | 1,992,478          |
| 250                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 251                               | 505     | Electric Expenses                   |        |                                     |                      |                                     |                      |                    |
| 252                               |         | P                                   | SG     |                                     | 1,020,141            | 445,525                             | 1,020,141            | 443,804            |
| 253                               |         | P                                   | SG     |                                     | 194,950              | 85,140                              | 194,950              | 84,811             |
| 254                               |         |                                     |        | B2                                  | 1,215,091            | 530,665                             | 1,215,091            | 528,615            |
| 255                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 256                               | 506     | Misc. Steam Expense                 |        |                                     |                      |                                     |                      |                    |
| 257                               |         | P                                   | SG     |                                     | 9,166,511            | 4,003,278                           | 7,325,784            | 3,187,021          |
| 258                               |         | P                                   | SE     |                                     | -                    | -                                   | -                    | -                  |
| 259                               |         | P                                   | SG     |                                     | 3,020,652            | 1,319,205                           | 3,020,652            | 1,314,109          |
| 260                               |         |                                     |        | B2                                  | 12,187,163           | 5,322,483                           | 10,346,435           | 4,501,130          |
| 261                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 262                               | 507     | Rents                               |        |                                     |                      |                                     |                      |                    |
| 263                               |         | P                                   | SG     |                                     | 549,315              | 239,901                             | 549,315              | 238,975            |
| 264                               |         | P                                   | SG     |                                     | -                    | -                                   | -                    | -                  |
| 265                               |         |                                     |        | B2                                  | 549,315              | 239,901                             | 549,315              | 238,975            |
| 266                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 267                               | 510     | Maint Supervision & Engineering     |        |                                     |                      |                                     |                      |                    |
| 268                               |         | P                                   | SG     |                                     | 5,446,331            | 2,378,569                           | 13,206,704           | 5,745,466          |
| 269                               |         | P                                   | SG     |                                     | 2,553,299            | 1,115,099                           | 2,553,299            | 1,110,791          |
| 270                               |         |                                     |        | B2                                  | 7,999,631            | 3,493,668                           | 15,760,003           | 6,856,257          |
| 271                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 272                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 273                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 274                               | 511     | Maintenance of Structures           |        |                                     |                      |                                     |                      |                    |
| 275                               |         | P                                   | SG     |                                     | 27,146,245           | 11,855,543                          | 27,146,245           | 11,809,746         |
| 276                               |         | P                                   | SG     |                                     | 3,638,199            | 1,588,906                           | 3,638,199            | 1,582,768          |
| 277                               |         |                                     |        | B2                                  | 30,784,444           | 13,444,449                          | 30,784,444           | 13,392,514         |
| 278                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 279                               | 512     | Maintenance of Boiler Plant         |        |                                     |                      |                                     |                      |                    |
| 280                               |         | P                                   | SG     |                                     | 82,085,901           | 35,849,265                          | 82,085,901           | 35,710,782         |
| 281                               |         | P                                   | SG     |                                     | 5,861,377            | 2,559,831                           | 5,861,377            | 2,549,943          |
| 282                               |         |                                     |        | B2                                  | 87,947,278           | 38,409,097                          | 87,947,278           | 38,260,725         |
| 283                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 284                               | 513     | Maintenance of Electric Plant       |        |                                     |                      |                                     |                      |                    |
| 285                               |         | P                                   | SG     |                                     | 29,303,467           | 12,797,664                          | 29,303,467           | 12,748,227         |
| 286                               |         | P                                   | SG     |                                     | 738,311              | 322,442                             | 738,311              | 321,196            |
| 287                               |         |                                     |        | B2                                  | 30,041,778           | 13,120,106                          | 30,041,778           | 13,069,423         |
| 288                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 289                               | 514     | Maintenance of Misc. Steam Plant    |        |                                     |                      |                                     |                      |                    |
| 290                               |         | P                                   | SG     |                                     | 10,243,263           | 4,473,526                           | 10,243,263           | 4,456,245          |
| 291                               |         | P                                   | SG     |                                     | 2,286,359            | 998,519                             | 2,286,359            | 994,661            |
| 292                               |         |                                     |        | B2                                  | 12,529,622           | 5,472,045                           | 12,529,622           | 5,450,907          |
| 293                               |         |                                     |        |                                     |                      |                                     |                      |                    |
| 294                               |         | <b>Total Steam Power Generation</b> |        | <b>B2</b>                           | <b>1,099,366,408</b> | <b>475,595,036</b>                  | <b>1,105,286,053</b> | <b>474,540,209</b> |



| 2017 PROTOCOL<br>13-Month Average |         |   |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                          | DECEMBER 2017<br>NORMALIZED RESULTS |                          |                          |
|-----------------------------------|---------|---|--------|-------------------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                             | FACTOR | Ref                                 | TOTAL                    | UTAH                                | TOTAL                    | UTAH                     |
| 358                               | 537     | Hydraulic Expenses                      |        |                                     |                          |                                     |                          |                          |
| 359                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 360                               |         | P                                       | SG     |                                     | 3,608,395                | 1,575,889                           | 3,608,395                | 1,569,802                |
| 361                               |         | P                                       | SG     |                                     | 330,505                  | 144,341                             | 330,505                  | 143,783                  |
| 362                               |         |   |        |                                     |                          |                                     |                          |                          |
| 363                               |         |   |        | B2                                  | <u>3,938,899</u>         | <u>1,720,230</u>                    | <u>3,938,899</u>         | <u>1,713,585</u>         |
| 364                               |         |   |        |                                     |                          |                                     |                          |                          |
| 365                               | 538     | Electric Expenses                       |        |                                     |                          |                                     |                          |                          |
| 366                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 367                               |         | P                                       | SG     |                                     | -                        | -                                   | -                        | -                        |
| 368                               |         | P                                       | SG     |                                     | -                        | -                                   | -                        | -                        |
| 369                               |         |   |        |                                     |                          |                                     |                          |                          |
| 370                               |         |   |        | B2                                  | <u>-</u>                 | <u>-</u>                            | <u>-</u>                 | <u>-</u>                 |
| 371                               |         |   |        |                                     |                          |                                     |                          |                          |
| 372                               | 539     | Misc. Hydro Expenses                    |        |                                     |                          |                                     |                          |                          |
| 373                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 374                               |         | P                                       | SG     |                                     | 12,562,384               | 5,486,353                           | 12,562,384               | 5,465,159                |
| 375                               |         | P                                       | SG     |                                     | 7,019,634                | 3,065,675                           | 7,019,634                | 3,053,833                |
| 376                               |         |   |        |                                     |                          |                                     |                          |                          |
| 377                               |         |   |        |                                     |                          |                                     |                          |                          |
| 378                               |         |   |        | B2                                  | <u>19,582,017</u>        | <u>8,552,028</u>                    | <u>19,582,017</u>        | <u>8,518,992</u>         |
| 379                               |         |   |        |                                     |                          |                                     |                          |                          |
| 380                               | 540     | Rents (Hydro Generation)                |        |                                     |                          |                                     |                          |                          |
| 381                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 382                               |         | P                                       | SG     |                                     | 1,756,590                | 767,153                             | 1,756,590                | 764,190                  |
| 383                               |         | P                                       | SG     |                                     | 142,160                  | 62,085                              | 142,160                  | 61,845                   |
| 384                               |         |   |        |                                     |                          |                                     |                          |                          |
| 385                               |         |   |        | B2                                  | <u>1,898,750</u>         | <u>829,238</u>                      | <u>1,898,750</u>         | <u>826,035</u>           |
| 386                               |         |   |        |                                     |                          |                                     |                          |                          |
| 387                               | 541     | Maint Supervision & Engineering         |        |                                     |                          |                                     |                          |                          |
| 388                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 389                               |         | P                                       | SG     |                                     | 389                      | 170                                 | 389                      | 169                      |
| 390                               |         | P                                       | SG     |                                     | -                        | -                                   | -                        | -                        |
| 391                               |         |   |        |                                     |                          |                                     |                          |                          |
| 392                               |         |   |        | B2                                  | <u>389</u>               | <u>170</u>                          | <u>389</u>               | <u>169</u>               |
| 393                               |         |   |        |                                     |                          |                                     |                          |                          |
| 394                               | 542     | Maintenance of Structures               |        |                                     |                          |                                     |                          |                          |
| 395                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 396                               |         | P                                       | SG     |                                     | 672,695                  | 293,785                             | 672,695                  | 292,650                  |
| 397                               |         | P                                       | SG     |                                     | 60,093                   | 26,244                              | 60,093                   | 26,143                   |
| 398                               |         |   |        |                                     |                          |                                     |                          |                          |
| 399                               |         |   |        | B2                                  | <u>732,787</u>           | <u>320,029</u>                      | <u>732,787</u>           | <u>318,793</u>           |
| 400                               |         |   |        |                                     |                          |                                     |                          |                          |
| 401                               |         |   |        |                                     |                          |                                     |                          |                          |
| 402                               |         |   |        |                                     |                          |                                     |                          |                          |
| 403                               |         |   |        |                                     |                          |                                     |                          |                          |
| 404                               | 543     | Maintenance of Dams & Waterways         |        |                                     |                          |                                     |                          |                          |
| 405                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 406                               |         | P                                       | SG     |                                     | 1,459,086                | 637,225                             | 1,459,086                | 634,763                  |
| 407                               |         | P                                       | SG     |                                     | 583,630                  | 254,888                             | 583,630                  | 253,903                  |
| 408                               |         |   |        |                                     |                          |                                     |                          |                          |
| 409                               |         |   |        | B2                                  | <u>2,042,717</u>         | <u>892,113</u>                      | <u>2,042,717</u>         | <u>888,667</u>           |
| 410                               |         |   |        |                                     |                          |                                     |                          |                          |
| 411                               | 544     | Maintenance of Electric Plant           |        |                                     |                          |                                     |                          |                          |
| 412                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 413                               |         | P                                       | SG     |                                     | 2,077,179                | 907,164                             | 2,077,179                | 903,659                  |
| 414                               |         | P                                       | SG     |                                     | 441,346                  | 192,748                             | 441,346                  | 192,004                  |
| 415                               |         |   |        |                                     |                          |                                     |                          |                          |
| 416                               |         |   |        | B2                                  | <u>2,518,525</u>         | <u>1,099,912</u>                    | <u>2,518,525</u>         | <u>1,095,663</u>         |
| 417                               |         |   |        |                                     |                          |                                     |                          |                          |
| 418                               | 545     | Maintenance of Misc. Hydro Plant        |        |                                     |                          |                                     |                          |                          |
| 419                               |         | P                                       | DGP    |                                     | -                        | -                                   | -                        | -                        |
| 420                               |         | P                                       | SG     |                                     | 2,542,246                | 1,110,272                           | 2,542,246                | 1,105,983                |
| 421                               |         | P                                       | SG     |                                     | 706,604                  | 308,594                             | 706,604                  | 307,402                  |
| 422                               |         |   |        |                                     |                          |                                     |                          |                          |
| 423                               |         |   |        | B2                                  | <u>3,248,850</u>         | <u>1,418,866</u>                    | <u>3,248,850</u>         | <u>1,413,385</u>         |
| 424                               |         |   |        |                                     |                          |                                     |                          |                          |
| 425                               |         | <b>Total Hydraulic Power Generation</b> |        | <b>B2</b>                           | <b><u>42,742,181</u></b> | <b><u>18,666,735</u></b>            | <b><u>42,742,181</u></b> | <b><u>18,594,627</u></b> |















| 2017 PROTOCOL<br>13-Month Average |         |   |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                             | DECEMBER 2017<br>NORMALIZED RESULTS |                             |                             |
|-----------------------------------|---------|---|--------|-------------------------------------|-----------------------------|-------------------------------------|-----------------------------|-----------------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                       | FACTOR | Ref                                 | TOTAL                       | UTAH                                | TOTAL                       | UTAH                        |
| 860                               | 923     | Outside Services                                  |        |                                     |                             |                                     |                             |                             |
| 861                               |         | PTD   | S      |                                     | 3,169,392                   | 2,657,568                           | 3,155,272                   | 2,643,448                   |
| 862                               |         | CUST  | CN     |                                     | -                           | -                                   | -                           | -                           |
| 863                               |         | PTD   | SO     |                                     | 20,699,852                  | 8,936,214                           | 20,713,972                  | 8,930,615                   |
| 864                               |         |   |        | B2                                  | <u>23,869,244</u>           | <u>11,593,782</u>                   | <u>23,869,244</u>           | <u>11,574,063</u>           |
| 865                               |         |   |        |                                     |                             |                                     |                             |                             |
| 866                               | 924     | Property Insurance                                |        |                                     |                             |                                     |                             |                             |
| 867                               |         | PT  | S      |                                     | 9,241,532                   | 2,102,810                           | 9,241,532                   | 2,102,810                   |
| 868                               |         | PT  | SG     |                                     | -                           | -                                   | -                           | -                           |
| 869                               |         | PTD   | SO     |                                     | 5,579,593                   | 2,408,734                           | 5,579,593                   | 2,405,584                   |
| 870                               |         |   |        | B2                                  | <u>14,821,125</u>           | <u>4,511,544</u>                    | <u>14,821,125</u>           | <u>4,508,394</u>            |
| 871                               |         |   |        |                                     |                             |                                     |                             |                             |
| 872                               | 925     | Injuries & Damages                                |        |                                     |                             |                                     |                             |                             |
| 873                               |         | PTD   | S      |                                     | (1,236,765)                 | -                                   | (1,236,765)                 | -                           |
| 874                               |         | PTD   | SO     |                                     | 10,671,134                  | 4,606,774                           | 9,756,299                   | 4,206,328                   |
| 875                               |         |   |        | B2                                  | <u>9,434,369</u>            | <u>4,606,774</u>                    | <u>8,519,535</u>            | <u>4,206,328</u>            |
| 876                               |         |   |        |                                     |                             |                                     |                             |                             |
| 877                               | 926     | Employee Pensions & Benefits                      |        |                                     |                             |                                     |                             |                             |
| 878                               |         | LABOR   | S      |                                     | 9,855                       | 561,824                             | 9,855                       | 561,824                     |
| 879                               |         | CUST  | CN     |                                     | -                           | -                                   | -                           | -                           |
| 880                               |         | LABOR   | SO     |                                     | 98,452,909                  | 42,502,540                          | 98,452,909                  | 42,446,953                  |
| 881                               |         |   |        | B2                                  | <u>98,462,764</u>           | <u>43,064,364</u>                   | <u>98,462,764</u>           | <u>43,008,777</u>           |
| 882                               |         |   |        |                                     |                             |                                     |                             |                             |
| 883                               | 927     | Franchise Requirements                            |        |                                     |                             |                                     |                             |                             |
| 884                               |         | DMSC  | S      |                                     | -                           | -                                   | -                           | -                           |
| 885                               |         | DMSC  | SO     |                                     | -                           | -                                   | -                           | -                           |
| 886                               |         |   |        | B2                                  | <u>-</u>                    | <u>-</u>                            | <u>-</u>                    | <u>-</u>                    |
| 887                               |         |   |        |                                     |                             |                                     |                             |                             |
| 888                               | 928     | Regulatory Commission Expense                     |        |                                     |                             |                                     |                             |                             |
| 889                               |         | DMSC  | S      |                                     | 15,710,496                  | 6,904,581                           | 15,531,085                  | 6,775,084                   |
| 890                               |         | P   | SE     |                                     | 24,120                      | 10,368                              | 24,120                      | 10,275                      |
| 891                               |         | DMSC  | SO     |                                     | 2,387,955                   | 1,030,890                           | 2,439,472                   | 1,051,753                   |
| 892                               |         | FERC  | SG     |                                     | 4,731,233                   | 2,066,265                           | 4,731,233                   | 2,058,283                   |
| 893                               |         |   |        | B2                                  | <u>22,853,804</u>           | <u>10,012,104</u>                   | <u>22,725,910</u>           | <u>9,895,395</u>            |
| 894                               |         |   |        |                                     |                             |                                     |                             |                             |
| 895                               | 929     | Duplicate Charges                                 |        |                                     |                             |                                     |                             |                             |
| 896                               |         | LABOR   | S      |                                     | -                           | -                                   | -                           | -                           |
| 897                               |         | LABOR   | SO     |                                     | (103,489,435)               | (44,676,830)                        | (103,459,253)               | (44,605,386)                |
| 898                               |         |   |        | B2                                  | <u>(103,489,435)</u>        | <u>(44,676,830)</u>                 | <u>(103,459,253)</u>        | <u>(44,605,386)</u>         |
| 899                               |         |   |        |                                     |                             |                                     |                             |                             |
| 900                               | 930     | Misc General Expenses                             |        |                                     |                             |                                     |                             |                             |
| 901                               |         | PTD   | S      |                                     | 55,995                      | 6,245                               | 55,995                      | 6,245                       |
| 902                               |         | CUST  | CN     |                                     | -                           | -                                   | 255,000                     | 120,420                     |
| 903                               |         | P   | SG     |                                     | -                           | -                                   | -                           | -                           |
| 904                               |         | LABOR   | SO     |                                     | 2,217,948                   | 957,498                             | 2,217,948                   | 956,245                     |
| 905                               |         |   |        | B2                                  | <u>2,273,943</u>            | <u>963,743</u>                      | <u>2,528,943</u>            | <u>1,082,910</u>            |
| 906                               |         |   |        |                                     |                             |                                     |                             |                             |
| 907                               | 931     | Rents   |        |                                     |                             |                                     |                             |                             |
| 908                               |         | PTD   | S      |                                     | 496,776                     | 5,238                               | 496,776                     | 5,238                       |
| 909                               |         | PTD   | SO     |                                     | 2,543,552                   | 1,098,062                           | 2,543,552                   | 1,096,626                   |
| 910                               |         |   |        | B2                                  | <u>3,040,328</u>            | <u>1,103,300</u>                    | <u>3,040,328</u>            | <u>1,101,864</u>            |
| 911                               |         |   |        |                                     |                             |                                     |                             |                             |
| 912                               | 935     | Maintenance of General Plant                      |        |                                     |                             |                                     |                             |                             |
| 913                               |         | G   | S      |                                     | 517,151                     | 92,273                              | 517,151                     | 92,273                      |
| 914                               |         | CUST  | CN     |                                     | 76,563                      | 36,156                              | 76,563                      | 36,156                      |
| 915                               |         | G   | SO     |                                     | 21,042,852                  | 9,084,289                           | 21,042,852                  | 9,072,408                   |
| 916                               |         |   |        | B2                                  | <u>21,636,566</u>           | <u>9,212,717</u>                    | <u>21,636,566</u>           | <u>9,200,837</u>            |
| 917                               |         |   |        |                                     |                             |                                     |                             |                             |
| 918                               |         | <b>Total Administrative &amp; General Expense</b> |        | <b>B2</b>                           | <b><u>142,109,735</u></b>   | <b><u>61,629,797</u></b>            | <b><u>141,318,661</u></b>   | <b><u>61,169,480</u></b>    |
| 919                               |         |   |        |                                     |                             |                                     |                             |                             |
| 920                               |         | Summary of A&G Expense by Factor                  |        |                                     |                             |                                     |                             |                             |
| 921                               |         | S   |        |                                     | 28,293,264                  | 12,464,089                          | 28,099,734                  | 12,320,472                  |
| 922                               |         | SE  |        |                                     | 24,120                      | 10,368                              | 24,120                      | 10,275                      |
| 923                               |         | SO  |        |                                     | 108,890,230                 | 47,008,376                          | 108,037,686                 | 46,579,331                  |
| 924                               |         | SG  |        |                                     | 4,731,233                   | 2,066,265                           | 4,731,233                   | 2,058,283                   |
| 925                               |         | CN  |        |                                     | 170,888                     | 80,699                              | 425,888                     | 201,119                     |
| 926                               |         | Total A&G Expense by Factor                       |        |                                     | <u>142,109,735</u>          | <u>61,629,797</u>                   | <u>141,318,661</u>          | <u>61,169,480</u>           |
| 927                               |         |   |        |                                     |                             |                                     |                             |                             |
| 928                               |         | <b>Total O&amp;M Expense</b>                      |        | <b>B2</b>                           | <b><u>2,809,259,366</u></b> | <b><u>1,169,370,819</u></b>         | <b><u>2,850,237,912</u></b> | <b><u>1,180,129,294</u></b> |













| 2017 PROTOCOL<br>13-Month Average |                                 |                                     |          |     | DECEMBER 2017<br>UNADJUSTED RESULTS |               | DECEMBER 2017<br>NORMALIZED RESULTS |               |
|-----------------------------------|---------------------------------|-------------------------------------|----------|-----|-------------------------------------|---------------|-------------------------------------|---------------|
| FERC<br>ACCT                      | DESCRIP                         | BUS<br>FUNC                         | FACTOR   | Ref | TOTAL                               | UTAH          | TOTAL                               | UTAH          |
| 1252                              | SCHMDF                          | Deductions - Flow Through           |          |     |                                     |               |                                     |               |
| 1253                              |                                 | SCHMDF                              | S        |     | -                                   | -             | -                                   | -             |
| 1254                              |                                 | SCHMDF                              | DGP      |     | -                                   | -             | -                                   | -             |
| 1255                              |                                 | SCHMDF                              | DGU      |     | -                                   | -             | -                                   | -             |
| 1256                              |                                 |                                     |          | B6  | -                                   | -             | -                                   | -             |
| 1257                              | SCHMDP                          | Deductions - Permanent              |          |     |                                     |               |                                     |               |
| 1258                              |                                 | SCHMDP                              | S        |     | -                                   | -             | -                                   | -             |
| 1259                              |                                 | P                                   | SE       |     | 1,620,786                           | 696,683       | 1,620,786                           | 690,467       |
| 1260                              |                                 | PTD                                 | SNP      |     | 64,761                              | 28,877        | 64,761                              | 28,804        |
| 1261                              |                                 | BOOKDEPR                            | SCHMDEXP |     | (10,637)                            | (4,410)       | (10,637)                            | (4,393)       |
| 1262                              |                                 | P                                   | SG       |     | 34,219,097                          | 14,944,460    | 34,219,097                          | 14,886,731    |
| 1263                              |                                 | SCHMDP-SO                           | SO       |     | -                                   | -             | -                                   | -             |
| 1264                              |                                 |                                     |          | B6  | 35,894,006                          | 15,665,610    | 35,894,006                          | 15,601,609    |
| 1265                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1266                              | SCHMDT                          | Deductions - Temporary              |          |     |                                     |               |                                     |               |
| 1267                              |                                 | GP                                  | S        |     | (21,421,502)                        | 1,532,139     | (21,421,502)                        | 1,532,139     |
| 1268                              |                                 | CUST                                | BADDEBT  |     | -                                   | -             | -                                   | -             |
| 1269                              |                                 | SCHMDT-SNP                          | SNP      |     | 31,037,490                          | 13,839,877    | 31,037,490                          | 13,804,775    |
| 1270                              |                                 | CUST                                | CN       |     | -                                   | -             | -                                   | -             |
| 1271                              |                                 | SCHMDT                              | SG       |     | 269,058                             | 117,505       | 269,058                             | 117,051       |
| 1272                              |                                 | CUST                                | DGP      |     | -                                   | -             | -                                   | -             |
| 1273                              |                                 | P                                   | SE       |     | 22,474,204                          | 9,660,365     | 22,477,565                          | 9,575,615     |
| 1274                              |                                 | SCHMDT-SG                           | SG       |     | 126,493,729                         | 55,243,437    | 126,493,729                         | 55,030,034    |
| 1275                              |                                 | SCHMDT-GPS                          | GPS      |     | 52,040,658                          | 22,466,173    | 52,040,658                          | 22,436,791    |
| 1276                              |                                 | SCHMDT-SO                           | SO       |     | 108,334,332                         | 46,768,392    | 115,518,933                         | 49,804,793    |
| 1277                              |                                 | TAXDEPR                             | TAXDEPR  |     | 859,465,675                         | 384,134,805   | 859,465,675                         | 384,134,805   |
| 1278                              |                                 | DPW                                 | SNPD     |     | 1,058,522                           | 513,107       | 1,058,522                           | 513,107       |
| 1279                              |                                 |                                     |          | B6  | 1,179,752,165                       | 534,275,801   | 1,186,940,128                       | 536,949,111   |
| 1280                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1281                              | TOTAL SCHEDULE - M DEDUCTIONS   |                                     |          | B6  | 1,215,646,171                       | 549,941,412   | 1,222,834,134                       | 552,550,720   |
| 1282                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1283                              | TOTAL SCHEDULE - M ADJUSTMENTS  |                                     |          | B6  | (218,295,717)                       | (141,222,146) | (227,458,501)                       | (141,608,893) |
| 1284                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1285                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1286                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1287                              | 40911                           | State Income Taxes                  |          |     |                                     |               |                                     |               |
| 1288                              |                                 | IBT                                 |          |     | 41,972,455                          | 15,742,901    | 38,260,849                          | 13,684,942    |
| 1289                              |                                 | IBT                                 | IBT      |     | -                                   | -             | -                                   | -             |
| 1290                              |                                 | PTC                                 | SG       |     | -                                   | -             | -                                   | -             |
| 1291                              |                                 | IBT                                 | IBT      |     | -                                   | -             | -                                   | -             |
| 1292                              | Total State Tax Expense         |                                     |          |     | 41,972,455                          | 15,742,901    | 38,260,849                          | 13,684,942    |
| 1293                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1294                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1295                              | Calculation of Taxable Income:  |                                     |          |     |                                     |               |                                     |               |
| 1296                              |                                 | Operating Revenues                  |          |     | 5,242,965,626                       | 2,188,431,998 | 5,196,166,527                       | 2,150,543,246 |
| 1297                              |                                 | Operating Deductions:               |          |     |                                     |               |                                     |               |
| 1298                              |                                 | O & M Expenses                      |          |     | 2,809,259,366                       | 1,169,370,819 | 2,850,237,912                       | 1,180,129,294 |
| 1299                              |                                 | Depreciation Expense                |          |     | 699,765,167                         | 290,093,306   | 689,921,878                         | 284,922,828   |
| 1300                              |                                 | Amortization Expense                |          |     | 47,034,658                          | 16,531,793    | 56,307,620                          | 24,536,787    |
| 1301                              |                                 | Taxes Other Than Income             |          |     | 196,653,710                         | 69,528,802    | 196,653,710                         | 69,433,038    |
| 1302                              |                                 | Interest & Dividends (AFUDC-Equity) |          |     | (19,939,361)                        | (8,891,128)   | (28,837,487)                        | (12,826,263)  |
| 1303                              |                                 | Misc Revenue & Expense              |          |     | (245,996)                           | (116,965)     | 544,114                             | 577,753       |
| 1304                              |                                 | Total Operating Deductions          |          |     | 3,732,527,544                       | 1,536,516,627 | 3,764,827,748                       | 1,546,773,438 |
| 1305                              |                                 | Other Deductions:                   |          |     |                                     |               |                                     |               |
| 1306                              |                                 | Interest Deductions                 |          |     | 367,638,952                         | 163,933,290   | 361,130,304                         | 160,730,471   |
| 1307                              |                                 | Interest on PCRBS                   |          |     | -                                   | -             | -                                   | -             |
| 1308                              |                                 | Schedule M Adjustments              |          |     | (218,295,717)                       | (141,222,146) | (227,458,501)                       | (141,608,893) |
| 1309                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1310                              |                                 | Income Before State Taxes           |          |     | 924,503,414                         | 346,759,935   | 842,749,974                         | 301,430,444   |
| 1311                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1312                              |                                 | State Income Taxes                  |          |     | 41,972,455                          | 15,742,901    | 38,260,849                          | 13,684,942    |
| 1313                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1314                              | Total Taxable Income            |                                     |          |     | 882,530,959                         | 331,017,034   | 804,489,126                         | 287,745,502   |
| 1315                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1316                              | Tax Rate                        |                                     |          |     | 35.0%                               | 35.0%         | 35.0%                               | 35.0%         |
| 1317                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1318                              | Federal Income Tax - Calculated |                                     |          |     | 308,885,836                         | 115,855,962   | 281,571,194                         | 100,710,926   |
| 1319                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1320                              | Adjustments to Calculated Tax:  |                                     |          |     |                                     |               |                                     |               |
| 1321                              | 40910                           | P                                   | SE       |     | (18,985)                            | (8,161)       | (18,985)                            | (8,088)       |
| 1322                              | 40910                           | PTC                                 | SG       |     | (55,436,712)                        | (24,210,801)  | (55,436,712)                        | (24,117,276)  |
| 1323                              | 40910                           | P                                   | SO       |     | (2,229)                             | (962)         | (2,229)                             | (961)         |
| 1324                              | 40910                           | IRS Settle                          | LABOR    | S   | -                                   | -             | -                                   | -             |
| 1325                              | Federal Income Tax Expense      |                                     |          |     | 253,427,910                         | 91,636,038    | 226,113,268                         | 76,584,601    |
| 1326                              |                                 |                                     |          |     |                                     |               |                                     |               |
| 1327                              | Total Operating Expenses        |                                     |          |     | 4,121,774,622                       | 1,703,002,467 | 4,135,424,077                       | 1,700,262,389 |

| 2017 PROTOCOL<br>13-Month Average |         |   |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                      | DECEMBER 2017<br>NORMALIZED RESULTS |                      |                      |
|-----------------------------------|---------|---|--------|-------------------------------------|----------------------|-------------------------------------|----------------------|----------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                 | FACTOR | Ref                                 | TOTAL                | UTAH                                | TOTAL                | UTAH                 |
| 1328                              | 310     | Land and Land Rights                        |        |                                     |                      |                                     |                      |                      |
| 1329                              |         | P   | SG     |                                     | 2,328,228            | 1,016,804                           | 2,328,228            | 1,012,876            |
| 1330                              |         | P   | SG     |                                     | 33,837,468           | 14,777,792                          | 33,837,468           | 14,720,706           |
| 1331                              |         | P   | SG     |                                     | 53,936,566           | 23,555,644                          | 53,936,566           | 23,464,650           |
| 1332                              |         | P   | S      |                                     | -                    | -                                   | -                    | -                    |
| 1333                              |         | P   | SG     |                                     | 2,635,317            | 1,150,918                           | 2,635,317            | 1,146,472            |
| 1334                              |         |   |        | B8                                  | 92,737,580           | 40,501,159                          | 92,737,580           | 40,344,705           |
| 1335                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1336                              | 311     | Structures and Improvements                 |        |                                     |                      |                                     |                      |                      |
| 1337                              |         | P   | SG     |                                     | 228,098,242          | 99,617,040                          | 228,098,242          | 99,232,225           |
| 1338                              |         | P   | SG     |                                     | 315,104,657          | 137,615,234                         | 315,104,657          | 137,083,634          |
| 1339                              |         | P   | SG     |                                     | 407,272,959          | 177,867,774                         | 407,272,959          | 177,180,680          |
| 1340                              |         | P   | SG     |                                     | 65,257,511           | 28,499,825                          | 65,257,511           | 28,389,732           |
| 1341                              |         |   |        | B8                                  | 1,015,733,369        | 443,599,873                         | 1,015,733,369        | 441,886,271          |
| 1342                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1343                              | 312     | Boiler Plant Equipment                      |        |                                     |                      |                                     |                      |                      |
| 1344                              |         | P   | SG     |                                     | 598,022,658          | 261,173,634                         | 598,022,658          | 260,164,735          |
| 1345                              |         | P   | SG     |                                     | 497,773,493          | 217,391,950                         | 497,773,493          | 216,552,177          |
| 1346                              |         | P   | SG     |                                     | 3,119,293,718        | 1,362,284,966                       | 3,119,293,718        | 1,357,022,534        |
| 1347                              |         | P   | SG     |                                     | 339,462,381          | 148,252,951                         | 339,462,381          | 147,680,258          |
| 1348                              |         |   |        | B8                                  | 4,554,552,249        | 1,989,103,501                       | 4,554,552,249        | 1,981,419,704        |
| 1349                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1350                              | 314     | Turbogenerator Units                        |        |                                     |                      |                                     |                      |                      |
| 1351                              |         | P   | SG     |                                     | 110,844,621          | 48,409,023                          | 110,844,621          | 48,222,021           |
| 1352                              |         | P   | SG     |                                     | 110,440,120          | 48,232,366                          | 110,440,120          | 48,046,047           |
| 1353                              |         | P   | SG     |                                     | 690,680,495          | 301,639,967                         | 690,680,495          | 300,474,749          |
| 1354                              |         | P   | SG     |                                     | 67,630,499           | 29,536,177                          | 67,630,499           | 29,422,081           |
| 1355                              |         |   |        | B8                                  | 979,595,735          | 427,817,533                         | 979,595,735          | 426,164,897          |
| 1356                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1357                              | 315     | Accessory Electric Equipment                |        |                                     |                      |                                     |                      |                      |
| 1358                              |         | P   | SG     |                                     | 86,301,959           | 37,690,539                          | 86,301,959           | 37,544,943           |
| 1359                              |         | P   | SG     |                                     | 133,645,608          | 58,366,867                          | 133,645,608          | 58,141,399           |
| 1360                              |         | P   | SG     |                                     | 199,259,434          | 87,022,306                          | 199,259,434          | 86,686,143           |
| 1361                              |         | P   | SG     |                                     | 68,707,030           | 30,006,329                          | 68,707,030           | 29,890,416           |
| 1362                              |         |   |        | B8                                  | 487,914,031          | 213,086,041                         | 487,914,031          | 212,262,902          |
| 1363                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1364                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1365                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1366                              | 316     | Misc Power Plant Equipment                  |        |                                     |                      |                                     |                      |                      |
| 1367                              |         | P   | SG     |                                     | 2,912,348            | 1,271,906                           | 2,912,348            | 1,266,992            |
| 1368                              |         | P   | SG     |                                     | 4,992,630            | 2,180,425                           | 4,992,630            | 2,172,002            |
| 1369                              |         | P   | SG     |                                     | 19,493,376           | 8,513,316                           | 19,493,376           | 8,480,430            |
| 1370                              |         | P   | SG     |                                     | 4,094,398            | 1,788,141                           | 4,094,398            | 1,781,233            |
| 1371                              |         |   |        | B8                                  | 31,492,752           | 13,753,787                          | 31,492,752           | 13,700,657           |
| 1372                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1373                              | 317     | Steam Plant ARO                             |        |                                     |                      |                                     |                      |                      |
| 1374                              |         | P   | S      |                                     | -                    | -                                   | -                    | -                    |
| 1375                              |         |   |        | B8                                  | -                    | -                                   | -                    | -                    |
| 1376                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1377                              | SP      | Unclassified Steam Plant - Account 300      |        |                                     |                      |                                     |                      |                      |
| 1378                              |         | P   | SG     |                                     | 32,546,586           | 14,214,027                          | 32,546,586           | 14,159,119           |
| 1379                              |         |   |        | B8                                  | 32,546,586           | 14,214,027                          | 32,546,586           | 14,159,119           |
| 1380                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1381                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1382                              |         | <b>Total Steam Production Plant</b>         |        | <b>B8</b>                           | <b>7,194,572,302</b> | <b>3,142,075,922</b>                | <b>7,194,572,302</b> | <b>3,129,938,256</b> |
| 1383                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1384                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1385                              |         | Summary of Steam Production Plant by Factor |        |                                     |                      |                                     |                      |                      |
| 1386                              |         | S   |        |                                     | -                    | -                                   | -                    | -                    |
| 1387                              |         | DGP   |        |                                     | -                    | -                                   | -                    | -                    |
| 1388                              |         | DGU   |        |                                     | -                    | -                                   | -                    | -                    |
| 1389                              |         | SG  |        |                                     | 7,194,572,302        | 3,142,075,922                       | 7,194,572,302        | 3,129,938,256        |
| 1390                              |         | SSGCH                                       |        |                                     | -                    | -                                   | -                    | -                    |
| 1391                              |         | Total Steam Production Plant by Factor      |        |                                     | 7,194,572,302        | 3,142,075,922                       | 7,194,572,302        | 3,129,938,256        |
| 1392                              | 320     | Land and Land Rights                        |        |                                     |                      |                                     |                      |                      |
| 1393                              |         | P   | SG     |                                     | -                    | -                                   | -                    | -                    |
| 1394                              |         | P   | SG     |                                     | -                    | -                                   | -                    | -                    |
| 1395                              |         |   |        | B8                                  | -                    | -                                   | -                    | -                    |
| 1396                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1397                              | 321     | Structures and Improvements                 |        |                                     |                      |                                     |                      |                      |
| 1398                              |         | P   | SG     |                                     | -                    | -                                   | -                    | -                    |
| 1399                              |         | P   | SG     | B8                                  | -                    | -                                   | -                    | -                    |
| 1400                              |         |   |        |                                     | -                    | -                                   | -                    | -                    |



| 2017 PROTOCOL<br>13-Month Average |         |   |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                      | DECEMBER 2017<br>NORMALIZED RESULTS |                      |                    |
|-----------------------------------|---------|---|--------|-------------------------------------|----------------------|-------------------------------------|----------------------|--------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                             | FACTOR | Ref                                 | TOTAL                | UTAH                                | TOTAL                | UTAH               |
| 1474                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1475                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1476                              | 335     | Misc. Power Plant Equipment             |        |                                     |                      |                                     |                      |                    |
| 1477                              |         | P                                       | SG     |                                     | 1,136,655            | 496,410                             | 1,136,655            | 494,492            |
| 1478                              |         | P                                       | SG     |                                     | 157,300              | 68,698                              | 157,300              | 68,432             |
| 1479                              |         | P                                       | SG     |                                     | 1,051,607            | 459,267                             | 1,051,607            | 457,493            |
| 1480                              |         | P                                       | SG     |                                     | 18,279               | 7,983                               | 18,279               | 7,952              |
| 1481                              |         |   |        | B8                                  | 2,363,841            | 1,032,357                           | 2,363,841            | 1,028,369          |
| 1482                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1483                              | 336     | Roads, Railroads & Bridges              |        |                                     |                      |                                     |                      |                    |
| 1484                              |         | P                                       | SG     |                                     | 4,184,509            | 1,827,495                           | 4,184,509            | 1,820,435          |
| 1485                              |         | P                                       | SG     |                                     | 820,673              | 358,412                             | 820,673              | 357,027            |
| 1486                              |         | P                                       | SG     |                                     | 16,990,696           | 7,420,324                           | 16,990,696           | 7,391,659          |
| 1487                              |         | P                                       | SG     |                                     | 1,118,005            | 488,265                             | 1,118,005            | 486,379            |
| 1488                              |         |   |        | B8                                  | 23,113,883           | 10,094,495                          | 23,113,883           | 10,055,501         |
| 1489                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1490                              | 337     | Hydro Plant ARO                         |        |                                     |                      |                                     |                      |                    |
| 1491                              |         | P                                       | S      |                                     | -                    | -                                   | -                    | -                  |
| 1492                              |         |   |        | B8                                  | -                    | -                                   | -                    | -                  |
| 1493                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1494                              | HP      | Unclassified Hydro Plant - Acct 300     |        |                                     |                      |                                     |                      |                    |
| 1495                              |         | P                                       | S      |                                     | -                    | -                                   | -                    | -                  |
| 1496                              |         | P                                       | SG     |                                     | -                    | -                                   | -                    | -                  |
| 1497                              |         | P                                       | SG     |                                     | -                    | -                                   | -                    | -                  |
| 1498                              |         | P                                       | SG     |                                     | -                    | -                                   | -                    | -                  |
| 1499                              |         |   |        | B8                                  | -                    | -                                   | -                    | -                  |
| 1500                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1501                              |         | <b>Total Hydraulic Production Plant</b> |        | B8                                  | <b>1,037,828,388</b> | <b>453,249,401</b>                  | <b>1,037,828,388</b> | <b>451,498,524</b> |
| 1502                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1503                              |         | Summary of Hydraulic Plant by Factor    |        |                                     |                      |                                     |                      |                    |
| 1504                              |         | S                                       |        |                                     | -                    | -                                   | -                    | -                  |
| 1505                              |         | SG                                      |        |                                     | 1,037,828,388        | 453,249,401                         | 1,037,828,388        | 451,498,524        |
| 1506                              |         | DGP                                     |        |                                     | -                    | -                                   | -                    | -                  |
| 1507                              |         | DGU                                     |        |                                     | -                    | -                                   | -                    | -                  |
| 1508                              |         | Total Hydraulic Plant by Factor         |        |                                     | 1,037,828,388        | 453,249,401                         | 1,037,828,388        | 451,498,524        |
| 1509                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1510                              | 340     | Land and Land Rights                    |        |                                     |                      |                                     |                      |                    |
| 1511                              |         | P                                       | S      |                                     | 74,986               | -                                   | 74,986               | -                  |
| 1512                              |         | P                                       | SG     |                                     | 39,067,820           | 17,062,037                          | 39,067,820           | 16,996,127         |
| 1513                              |         | P                                       | SG     |                                     | 6,100,269            | 2,664,163                           | 6,100,269            | 2,653,871          |
| 1514                              |         | P                                       | SG     |                                     | 235,129              | 102,688                             | 235,129              | 102,291            |
| 1515                              |         |   |        | B8                                  | 45,478,205           | 19,828,887                          | 45,478,205           | 19,752,289         |
| 1516                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1517                              | 341     | Structures and Improvements             |        |                                     |                      |                                     |                      |                    |
| 1518                              |         | P                                       | SG     |                                     | 169,853,291          | 74,179,800                          | 169,853,291          | 73,893,248         |
| 1519                              |         | P                                       | SG     |                                     | -                    | -                                   | -                    | -                  |
| 1520                              |         | P                                       | SG     |                                     | 53,332,358           | 23,291,769                          | 53,332,358           | 23,201,795         |
| 1521                              |         | P                                       | SG     |                                     | 4,273,000            | 1,866,142                           | 4,273,000            | 1,858,933          |
| 1522                              |         |   |        | B8                                  | 227,458,650          | 99,337,711                          | 227,458,650          | 98,953,975         |
| 1523                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1524                              | 342     | Fuel Holders, Producers & Accessories   |        |                                     |                      |                                     |                      |                    |
| 1525                              |         | P                                       | SG     |                                     | 13,428,915           | 5,864,792                           | 13,428,915           | 5,842,137          |
| 1526                              |         | P                                       | SG     |                                     | -                    | -                                   | -                    | -                  |
| 1527                              |         | P                                       | SG     |                                     | 2,757,151            | 1,204,127                           | 2,757,151            | 1,199,475          |
| 1528                              |         |   |        | B8                                  | 16,186,066           | 7,068,919                           | 16,186,066           | 7,041,612          |
| 1529                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1530                              | 343     | Prime Movers                            |        |                                     |                      |                                     |                      |                    |
| 1531                              |         | P                                       | S      |                                     | -                    | -                                   | -                    | -                  |
| 1532                              |         | P                                       | SG     |                                     | -                    | -                                   | -                    | -                  |
| 1533                              |         | P                                       | SG     |                                     | 1,792,262,238        | 782,732,286                         | 1,792,262,238        | 779,708,634        |
| 1534                              |         | P                                       | SG     |                                     | 1,069,575,436        | 467,114,247                         | 1,069,575,436        | 465,309,811        |
| 1535                              |         | P                                       | SG     |                                     | 55,204,456           | 24,109,368                          | 55,204,456           | 24,016,235         |
| 1536                              |         |   |        | B8                                  | 2,917,042,130        | 1,273,955,901                       | 2,917,042,130        | 1,269,034,680      |
| 1537                              |         |   |        |                                     |                      |                                     |                      |                    |
| 1538                              | 344     | Generators                              |        |                                     |                      |                                     |                      |                    |
| 1539                              |         | P                                       | S      |                                     | -                    | -                                   | -                    | -                  |
| 1540                              |         | P                                       | SG     |                                     | 56,716,464           | 24,769,705                          | 56,716,464           | 24,674,021         |
| 1541                              |         | P                                       | SG     |                                     | 399,861,667          | 174,631,050                         | 399,861,667          | 173,956,460        |
| 1542                              |         | P                                       | SG     |                                     | 17,588,225           | 7,681,282                           | 17,588,225           | 7,651,610          |
| 1543                              |         |   |        | B8                                  | 474,166,357          | 207,082,038                         | 474,166,357          | 206,282,091        |







| 2017 PROTOCOL<br>13-Month Average |         |   |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                      | DECEMBER 2017<br>NORMALIZED RESULTS |                      |                      |
|-----------------------------------|---------|---|--------|-------------------------------------|----------------------|-------------------------------------|----------------------|----------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                             | FACTOR | Ref                                 | TOTAL                | UTAH                                | TOTAL                | UTAH                 |
| 1677                              | 366     | Underground Conduit                     |        |                                     |                      |                                     |                      |                      |
| 1678                              |         | DPW                                     | S      |                                     | 362,819,563          | 197,327,360                         | 362,819,563          | 197,327,360          |
| 1679                              |         |   |        | B8                                  | 362,819,563          | 197,327,360                         | 362,819,563          | 197,327,360          |
| 1680                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1681                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1682                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1683                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1684                              | 367     | Underground Conductors                  |        |                                     |                      |                                     |                      |                      |
| 1685                              |         | DPW                                     | S      |                                     | 848,190,620          | 533,575,622                         | 848,190,620          | 533,575,622          |
| 1686                              |         |   |        | B8                                  | 848,190,620          | 533,575,622                         | 848,190,620          | 533,575,622          |
| 1687                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1688                              | 368     | Line Transformers                       |        |                                     |                      |                                     |                      |                      |
| 1689                              |         | DPW                                     | S      |                                     | 1,322,085,530        | 518,100,945                         | 1,322,085,530        | 518,100,945          |
| 1690                              |         |   |        | B8                                  | 1,322,085,530        | 518,100,945                         | 1,322,085,530        | 518,100,945          |
| 1691                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1692                              | 369     | Services                                |        |                                     |                      |                                     |                      |                      |
| 1693                              |         | DPW                                     | S      |                                     | 760,128,850          | 296,084,579                         | 760,128,850          | 296,084,579          |
| 1694                              |         |   |        | B8                                  | 760,128,850          | 296,084,579                         | 760,128,850          | 296,084,579          |
| 1695                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1696                              | 370     | Meters                                  |        |                                     |                      |                                     |                      |                      |
| 1697                              |         | DPW                                     | S      |                                     | 197,975,216          | 84,870,862                          | 197,975,216          | 84,870,862           |
| 1698                              |         |   |        | B8                                  | 197,975,216          | 84,870,862                          | 197,975,216          | 84,870,862           |
| 1699                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1700                              | 371     | Installations on Customers' Premises    |        |                                     |                      |                                     |                      |                      |
| 1701                              |         | DPW                                     | S      |                                     | 8,821,922            | 4,280,467                           | 8,821,922            | 4,280,467            |
| 1702                              |         |   |        | B8                                  | 8,821,922            | 4,280,467                           | 8,821,922            | 4,280,467            |
| 1703                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1704                              | 372     | Leased Property                         |        |                                     |                      |                                     |                      |                      |
| 1705                              |         | DPW                                     | S      |                                     | -                    | -                                   | -                    | -                    |
| 1706                              |         |   |        | B8                                  | -                    | -                                   | -                    | -                    |
| 1707                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1708                              | 373     | Street Lights                           |        |                                     |                      |                                     |                      |                      |
| 1709                              |         | DPW                                     | S      |                                     | 62,190,400           | 21,970,455                          | 62,190,400           | 21,970,455           |
| 1710                              |         |   |        | B8                                  | 62,190,400           | 21,970,455                          | 62,190,400           | 21,970,455           |
| 1711                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1712                              | DP      | Unclassified Dist Plant - Acct 300      |        |                                     |                      |                                     |                      |                      |
| 1713                              |         | DPW                                     | S      |                                     | 58,775,003           | 21,895,904                          | 58,775,003           | 21,895,904           |
| 1714                              |         |   |        | B8                                  | 58,775,003           | 21,895,904                          | 58,775,003           | 21,895,904           |
| 1715                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1716                              | DS0     | Unclassified Dist Sub Plant - Acct 300  |        |                                     |                      |                                     |                      |                      |
| 1717                              |         | DPW                                     | S      |                                     | -                    | -                                   | -                    | -                    |
| 1718                              |         |   |        | B8                                  | -                    | -                                   | -                    | -                    |
| 1719                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1720                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1721                              |         | <b>Total Distribution Plant</b>         |        | <b>B8</b>                           | <b>6,671,989,302</b> | <b>2,844,859,895</b>                | <b>6,671,989,302</b> | <b>2,844,859,895</b> |
| 1722                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1723                              |         | Summary of Distribution Plant by Factor |        |                                     |                      |                                     |                      |                      |
| 1724                              |         | S                                       |        |                                     | 6,671,989,302        | 2,844,859,895                       | 6,671,989,302        | 2,844,859,895        |
| 1725                              |         |   |        |                                     |                      |                                     |                      |                      |
| 1726                              |         | Total Distribution Plant by Factor      |        |                                     | 6,671,989,302        | 2,844,859,895                       | 6,671,989,302        | 2,844,859,895        |

| 2017 PROTOCOL<br>13-Month Average |         |                              |        | DECEMBER 2017<br>UNADJUSTED RESULTS |             | DECEMBER 2017<br>NORMALIZED RESULTS |             |            |
|-----------------------------------|---------|------------------------------|--------|-------------------------------------|-------------|-------------------------------------|-------------|------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                  | FACTOR | Ref                                 | TOTAL       | UTAH                                | TOTAL       | UTAH       |
| 1727                              | 389     | Land and Land Rights         |        |                                     |             |                                     |             |            |
| 1728                              |         | G-SITUS                      | S      |                                     | 12,912,100  | 4,233,789                           | 12,912,100  | 4,233,789  |
| 1729                              |         | CUST                         | CN     |                                     | 1,128,506   | 532,920                             | 1,128,506   | 532,920    |
| 1730                              |         | G-DGU                        | SG     |                                     | 332         | 145                                 | 332         | 145        |
| 1731                              |         | G-SG                         | SG     |                                     | 1,228       | 536                                 | 1,228       | 534        |
| 1732                              |         | PTD                          | SO     |                                     | 7,516,302   | 3,244,820                           | 7,516,302   | 3,240,576  |
| 1733                              |         |                              |        | B8                                  | 21,558,468  | 8,012,209                           | 21,558,468  | 8,007,963  |
| 1734                              |         |                              |        |                                     |             |                                     |             |            |
| 1735                              | 390     | Structures and Improvements  |        |                                     |             |                                     |             |            |
| 1736                              |         | G-SITUS                      | S      |                                     | 127,058,334 | 43,432,344                          | 127,058,334 | 43,432,344 |
| 1737                              |         | G-DGP                        | SG     |                                     | 335,238     | 146,408                             | 335,238     | 145,843    |
| 1738                              |         | G-DGU                        | SG     |                                     | 1,488,801   | 650,202                             | 1,488,801   | 647,690    |
| 1739                              |         | CUST                         | CN     |                                     | 8,134,401   | 3,841,347                           | 8,134,401   | 3,841,347  |
| 1740                              |         | G-SG                         | SG     |                                     | 5,800,096   | 2,533,068                           | 5,800,096   | 2,523,283  |
| 1741                              |         | P                            | SE     |                                     | 1,011,923   | 434,967                             | 1,011,923   | 431,087    |
| 1742                              |         | PTD                          | SO     |                                     | 96,180,576  | 41,521,564                          | 96,180,576  | 41,467,260 |
| 1743                              |         |                              |        | B8                                  | 240,009,368 | 92,559,901                          | 240,009,368 | 92,488,854 |
| 1744                              |         |                              |        |                                     |             |                                     |             |            |
| 1745                              | 391     | Office Furniture & Equipment |        |                                     |             |                                     |             |            |
| 1746                              |         | G-SITUS                      | S      |                                     | 8,676,851   | 1,985,828                           | 8,676,851   | 1,985,828  |
| 1747                              |         | G-DGP                        | SG     |                                     | -           | -                                   | -           | -          |
| 1748                              |         | G-DGU                        | SG     |                                     | -           | -                                   | -           | -          |
| 1749                              |         | CUST                         | CN     |                                     | 6,146,873   | 2,902,767                           | 6,146,873   | 2,902,767  |
| 1750                              |         | G-SG                         | SG     |                                     | 3,208,941   | 1,401,437                           | 3,208,941   | 1,396,023  |
| 1751                              |         | P                            | SE     |                                     | 90,454      | 38,881                              | 90,454      | 38,534     |
| 1752                              |         | PTD                          | SO     |                                     | 54,850,271  | 23,679,095                          | 54,850,271  | 23,648,127 |
| 1753                              |         | G-SG                         | SG     |                                     | 5,719       | 2,498                               | 5,719       | 2,488      |
| 1754                              |         | G-SG                         | SG     |                                     | 1,864       | 814                                 | 1,864       | 811        |
| 1755                              |         |                              |        | B8                                  | 72,980,973  | 30,011,320                          | 72,980,973  | 29,974,578 |
| 1756                              |         |                              |        |                                     |             |                                     |             |            |
| 1757                              | 392     | Transportation Equipment     |        |                                     |             |                                     |             |            |
| 1758                              |         | G-SITUS                      | S      |                                     | 82,706,719  | 33,850,911                          | 82,706,719  | 33,850,911 |
| 1759                              |         | PTD                          | SO     |                                     | 8,465,027   | 3,654,388                           | 8,465,027   | 3,649,609  |
| 1760                              |         | G-SG                         | SG     |                                     | 20,331,761  | 8,879,463                           | 20,331,761  | 8,845,162  |
| 1761                              |         | CUST                         | CN     |                                     | -           | -                                   | -           | -          |
| 1762                              |         | G-DGU                        | SG     |                                     | 588,885     | 257,183                             | 588,885     | 256,190    |
| 1763                              |         | P                            | SE     |                                     | 541,388     | 232,711                             | 541,388     | 230,635    |
| 1764                              |         | G-DGP                        | SG     |                                     | 71,100      | 31,052                              | 71,100      | 30,932     |
| 1765                              |         | G-SG                         | SG     |                                     | 321,305     | 140,323                             | 321,305     | 139,781    |
| 1766                              |         | G-DGU                        | SG     |                                     | 44,655      | 19,502                              | 44,655      | 19,427     |
| 1767                              |         |                              |        | B8                                  | 113,070,841 | 47,065,533                          | 113,070,841 | 47,022,646 |
| 1768                              |         |                              |        |                                     |             |                                     |             |            |
| 1769                              | 393     | Stores Equipment             |        |                                     |             |                                     |             |            |
| 1770                              |         | G-SITUS                      | S      |                                     | 9,018,594   | 3,704,756                           | 9,018,594   | 3,704,756  |
| 1771                              |         | G-DGP                        | SG     |                                     | -           | -                                   | -           | -          |
| 1772                              |         | G-DGU                        | SG     |                                     | -           | -                                   | -           | -          |
| 1773                              |         | PTD                          | SO     |                                     | 200,179     | 86,418                              | 200,179     | 86,305     |
| 1774                              |         | G-SG                         | SG     |                                     | 5,935,286   | 2,592,110                           | 5,935,286   | 2,582,097  |
| 1775                              |         | G-DGU                        | SG     |                                     | 53,971      | 23,571                              | 53,971      | 23,480     |
| 1776                              |         |                              |        | B8                                  | 15,208,030  | 6,406,854                           | 15,208,030  | 6,396,637  |

| 2017 PROTOCOL<br>13-Month Average |         |                                |        | DECEMBER 2017<br>UNADJUSTED RESULTS |             | DECEMBER 2017<br>NORMALIZED RESULTS |             |             |
|-----------------------------------|---------|--------------------------------|--------|-------------------------------------|-------------|-------------------------------------|-------------|-------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                    | FACTOR | Ref                                 | TOTAL       | UTAH                                | TOTAL       | UTAH        |
| 1777                              |         |                                |        |                                     |             |                                     |             |             |
| 1778                              | 394     | Tools, Shop & Garage Equipment |        |                                     |             |                                     |             |             |
| 1779                              |         | G-SITUS                        | S      |                                     | 34,098,468  | 13,776,192                          | 34,098,468  | 13,776,192  |
| 1780                              |         | G-DGP                          | SG     |                                     | 110,169     | 48,114                              | 110,169     | 47,928      |
| 1781                              |         | G-SG                           | SG     |                                     | 22,186,241  | 9,689,367                           | 22,186,241  | 9,651,938   |
| 1782                              |         | PTD                            | SO     |                                     | 3,739,423   | 1,614,325                           | 3,739,423   | 1,612,214   |
| 1783                              |         | P                              | SE     |                                     | 137,883     | 59,268                              | 137,883     | 58,739      |
| 1784                              |         | G-DGU                          | SG     |                                     | -           | -                                   | -           | -           |
| 1785                              |         | G-SG                           | SG     |                                     | 1,664,782   | 727,058                             | 1,664,782   | 724,250     |
| 1786                              |         | G-SG                           | SG     |                                     | 89,913      | 39,268                              | 89,913      | 39,116      |
| 1787                              |         |                                |        | B8                                  | 62,026,879  | 25,953,592                          | 62,026,879  | 25,910,376  |
| 1788                              |         |                                |        |                                     |             |                                     |             |             |
| 1789                              | 395     | Laboratory Equipment           |        |                                     |             |                                     |             |             |
| 1790                              |         | G-SITUS                        | S      |                                     | 19,751,698  | 7,119,825                           | 19,751,698  | 7,119,825   |
| 1791                              |         | G-DGP                          | SG     |                                     | 117         | 51                                  | 117         | 51          |
| 1792                              |         | G-DGU                          | SG     |                                     | -           | -                                   | -           | -           |
| 1793                              |         | PTD                            | SO     |                                     | 4,902,491   | 2,116,426                           | 4,902,491   | 2,113,658   |
| 1794                              |         | P                              | SE     |                                     | 1,085,237   | 466,481                             | 1,085,237   | 462,319     |
| 1795                              |         | G-SG                           | SG     |                                     | 6,024,611   | 2,631,120                           | 6,024,611   | 2,620,956   |
| 1796                              |         | G-SG                           | SG     |                                     | 223,587     | 97,647                              | 223,587     | 97,270      |
| 1797                              |         | G-SG                           | SG     |                                     | 14,022      | 6,124                               | 14,022      | 6,100       |
| 1798                              |         |                                |        | B8                                  | 32,001,762  | 12,437,674                          | 32,001,762  | 12,420,179  |
| 1799                              |         |                                |        |                                     |             |                                     |             |             |
| 1800                              | 396     | Power Operated Equipment       |        |                                     |             |                                     |             |             |
| 1801                              |         | G-SITUS                        | S      |                                     | 125,001,761 | 47,789,334                          | 125,001,761 | 47,789,334  |
| 1802                              |         | G-DGP                          | SG     |                                     | 470,688     | 205,563                             | 470,688     | 204,769     |
| 1803                              |         | G-SG                           | SG     |                                     | 40,365,181  | 17,628,631                          | 40,365,181  | 17,560,533  |
| 1804                              |         | PTD                            | SO     |                                     | 4,333,485   | 1,870,784                           | 4,333,485   | 1,868,337   |
| 1805                              |         | G-DGU                          | SG     |                                     | 1,084,013   | 473,419                             | 1,084,013   | 471,591     |
| 1806                              |         | P                              | SE     |                                     | 403,876     | 173,603                             | 403,876     | 172,054     |
| 1807                              |         | P                              | SG     |                                     | -           | -                                   | -           | -           |
| 1808                              |         | G-SG                           | SG     |                                     | 964,390     | 421,177                             | 964,390     | 419,550     |
| 1809                              |         |                                |        | B8                                  | 172,623,394 | 68,562,512                          | 172,623,394 | 68,486,168  |
| 1810                              | 397     | Communication Equipment        |        |                                     |             |                                     |             |             |
| 1811                              |         | G-SITUS                        | S      |                                     | 186,461,277 | 60,387,825                          | 186,461,277 | 60,387,825  |
| 1812                              |         | G-DGP                          | SG     |                                     | 412,544     | 180,170                             | 412,544     | 179,474     |
| 1813                              |         | G-DGU                          | SG     |                                     | 1,136,750   | 496,451                             | 1,136,750   | 494,534     |
| 1814                              |         | PTD                            | SO     |                                     | 87,209,748  | 37,648,819                          | 87,209,748  | 37,599,581  |
| 1815                              |         | CUST                           | CN     |                                     | 3,600,223   | 1,700,150                           | 3,600,223   | 1,700,150   |
| 1816                              |         | G-SG                           | SG     |                                     | 163,759,151 | 71,518,315                          | 163,759,151 | 71,242,043  |
| 1817                              |         | P                              | SE     |                                     | 342,988     | 147,431                             | 342,988     | 146,115     |
| 1818                              |         | G-SG                           | SG     |                                     | 1,297,082   | 566,473                             | 1,297,082   | 564,284     |
| 1819                              |         | G-SG                           | SG     |                                     | 16,633      | 7,264                               | 16,633      | 7,236       |
| 1820                              |         |                                |        | B8                                  | 444,236,395 | 172,652,897                         | 444,236,395 | 172,321,242 |
| 1821                              |         |                                |        |                                     |             |                                     |             |             |
| 1822                              | 398     | Misc. Equipment                |        |                                     |             |                                     |             |             |
| 1823                              |         | G-SITUS                        | S      |                                     | 2,706,321   | 1,061,337                           | 2,706,321   | 1,061,337   |
| 1824                              |         | G-DGP                          | SG     |                                     | -           | -                                   | -           | -           |
| 1825                              |         | G-DGU                          | SG     |                                     | -           | -                                   | -           | -           |
| 1826                              |         | CUST                           | CN     |                                     | 218,539     | 103,202                             | 218,539     | 103,202     |
| 1827                              |         | PTD                            | SO     |                                     | 2,624,579   | 1,133,042                           | 2,624,579   | 1,131,560   |
| 1828                              |         | P                              | SE     |                                     | 4,527       | 1,946                               | 4,527       | 1,929       |
| 1829                              |         | G-SG                           | SG     |                                     | 2,541,853   | 1,110,100                           | 2,541,853   | 1,105,812   |
| 1830                              |         | G-SG                           | SG     |                                     | -           | -                                   | -           | -           |
| 1831                              |         |                                |        | B8                                  | 8,095,819   | 3,409,627                           | 8,095,819   | 3,403,839   |
| 1832                              |         |                                |        |                                     |             |                                     |             |             |
| 1833                              | 399     | Coal Mine                      |        |                                     |             |                                     |             |             |
| 1834                              |         | P                              | SE     |                                     | 1,854,828   | 797,284                             | 158,575,078 | 67,554,195  |
| 1835                              | MP      | P                              | SE     |                                     | -           | -                                   | -           | -           |
| 1836                              |         |                                |        | B8                                  | 1,854,828   | 797,284                             | 158,575,078 | 67,554,195  |
| 1837                              |         |                                |        |                                     |             |                                     |             |             |
| 1838                              | 399L    | WIDCO Capital Lease            |        |                                     |             |                                     |             |             |
| 1839                              |         | P                              | SE     |                                     | -           | -                                   | -           | -           |
| 1840                              |         |                                |        |                                     | -           | -                                   | -           | -           |
| 1841                              |         |                                |        |                                     | -           | -                                   | -           | -           |
| 1842                              |         | Remove Capital Leases          |        |                                     | -           | -                                   | -           | -           |
| 1843                              |         |                                |        |                                     | -           | -                                   | -           | -           |
| 1844                              |         |                                |        |                                     | -           | -                                   | -           | -           |



| 2017 PROTOCOL<br>13-Month Average |         |   |        |     | DECEMBER 2017<br>UNADJUSTED RESULTS |                              | DECEMBER 2017<br>NORMALIZED RESULTS |                              |                              |
|-----------------------------------|---------|---|--------|-----|-------------------------------------|------------------------------|-------------------------------------|------------------------------|------------------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                 | FACTOR | Ref | TOTAL                               | UTAH                         | TOTAL                               | UTAH                         |                              |
| 1907                              | 303     | Miscellaneous Intangible Plant              |        |     |                                     |                              |                                     |                              |                              |
| 1908                              |         | I-SITUS                                     | S      |     | 15,701,801                          | 4,107,798                    | 15,701,801                          | 4,107,798                    |                              |
| 1909                              |         | I-SG  | SG     |     | 153,700,697                         | 67,125,499                   | 153,700,697                         | 66,866,197                   |                              |
| 1910                              |         | PTD   | SO     |     | 370,173,933                         | 159,805,662                  | 370,173,933                         | 159,596,662                  |                              |
| 1911                              |         | P   | SE     |     | 16,649                              | 7,156                        | 16,649                              | 7,092                        |                              |
| 1912                              |         | CUST  | CN     |     | 144,966,799                         | 68,458,356                   | 144,966,799                         | 68,458,356                   |                              |
| 1913                              |         | P   | SG     |     | -                                   | -                            | -                                   | -                            |                              |
| 1914                              |         | I-DGP                                       | SG     |     | -                                   | -                            | -                                   | -                            |                              |
| 1915                              |         |   |        | B8  | <u>684,559,878</u>                  | <u>299,504,472</u>           | <u>684,559,878</u>                  | <u>299,036,105</u>           |                              |
| 1916                              | 303     | Less Non-Regulated Plant                    |        |     |                                     |                              |                                     |                              |                              |
| 1917                              |         | I-SITUS                                     | S      |     | -                                   | -                            | -                                   | -                            |                              |
| 1918                              |         |   |        |     | <u>684,559,878</u>                  | <u>299,504,472</u>           | <u>684,559,878</u>                  | <u>299,036,105</u>           |                              |
| 1919                              | IP      | Unclassified Intangible Plant - Acct 300    |        |     |                                     |                              |                                     |                              |                              |
| 1920                              |         | I-SITUS                                     | S      |     | -                                   | -                            | -                                   | -                            |                              |
| 1921                              |         | I-SG  | SG     |     | -                                   | -                            | -                                   | -                            |                              |
| 1922                              |         | I-DGU                                       | SG     |     | -                                   | -                            | -                                   | -                            |                              |
| 1923                              |         | PTD   | SO     |     | -                                   | -                            | -                                   | -                            |                              |
| 1924                              |         |   |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1925                              |         |   |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1926                              |         | <b>Total Intangible Plant</b>               |        |     | <b>B8</b>                           | <b><u>847,214,545</u></b>    | <b><u>352,033,269</u></b>           | <b><u>805,184,010</u></b>    | <b><u>351,077,579</u></b>    |
| 1927                              |         |   |        |     |                                     |                              |                                     |                              |                              |
| 1928                              |         | Summary of Intangible Plant by Factor       |        |     |                                     |                              |                                     |                              |                              |
| 1929                              |         | S   |        |     | (15,379,414)                        | (27,973,417)                 | 16,701,801                          | 4,107,798                    |                              |
| 1930                              |         | DGP   |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1931                              |         | DGU   |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1932                              |         | SG  |        |     | 347,436,578                         | 151,735,511                  | 273,324,828                         | 118,907,671                  |                              |
| 1933                              |         | SO  |        |     | 370,173,933                         | 159,805,662                  | 370,173,933                         | 159,596,662                  |                              |
| 1934                              |         | CN  |        |     | 144,966,799                         | 68,458,356                   | 144,966,799                         | 68,458,356                   |                              |
| 1935                              |         | SSGCT                                       |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1936                              |         | SSGCH                                       |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1937                              |         | SE  |        |     | 16,649                              | 7,156                        | 16,649                              | 7,092                        |                              |
| 1938                              |         | Total Intangible Plant by Factor            |        |     |                                     | <u>847,214,545</u>           | <u>352,033,269</u>                  | <u>805,184,010</u>           | <u>351,077,579</u>           |
| 1939                              |         | Summary of Unclassified Plant (Account 106) |        |     |                                     |                              |                                     |                              |                              |
| 1940                              |         | DP  |        |     | 58,775,003                          | 21,895,904                   | 58,775,003                          | 21,895,904                   |                              |
| 1941                              |         | DS0   |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1942                              |         | GP  |        |     | 9,817,983                           | 4,238,465                    | 9,817,983                           | 4,232,922                    |                              |
| 1943                              |         | HP  |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1944                              |         | NP  |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1945                              |         | OP  |        |     | (581,777)                           | (254,078)                    | (581,777)                           | (253,097)                    |                              |
| 1946                              |         | TP  |        |     | 116,666,340                         | 50,951,535                   | 116,666,340                         | 50,754,712                   |                              |
| 1947                              |         | TS0   |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1948                              |         | IP  |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1949                              |         | MP  |        |     | -                                   | -                            | -                                   | -                            |                              |
| 1950                              |         | SP  |        |     | 32,546,586                          | 14,214,027                   | 32,546,586                          | 14,159,119                   |                              |
| 1951                              |         | Total Unclassified Plant by Factor          |        |     |                                     | <u>217,224,136</u>           | <u>91,045,851</u>                   | <u>217,224,136</u>           | <u>90,789,559</u>            |
| 1952                              |         |   |        |     |                                     |                              |                                     |                              |                              |
| 1953                              |         | <b>Total Electric Plant In Service</b>      |        |     | <b>B8</b>                           | <b><u>27,090,279,398</u></b> | <b><u>11,694,988,894</u></b>        | <b><u>27,204,969,114</u></b> | <b><u>11,729,140,988</u></b> |

| 2017 PROTOCOL<br>13-Month Average |                                     |  |        |            | DECEMBER 2017<br>UNADJUSTED RESULTS |                            | DECEMBER 2017<br>NORMALIZED RESULTS |                            |
|-----------------------------------|-------------------------------------|--|--------|------------|-------------------------------------|----------------------------|-------------------------------------|----------------------------|
| FERC<br>ACCT                      | DESCRIP                             | BUS<br>FUNC  | FACTOR | Ref        | TOTAL                               | UTAH                       | TOTAL                               | UTAH                       |
| 1954                              | Summary of Electric Plant by Factor |  |        |            |                                     |                            |                                     |                            |
| 1955                              | S                                   |  |        |            | 7,271,633,591                       | 3,040,083,489              | 7,303,714,806                       | 3,072,164,703              |
| 1956                              | SE                                  |  |        |            | 5,489,752                           | 2,359,728                  | 162,210,002                         | 69,102,700                 |
| 1957                              | DGU                                 |  |        |            | -                                   | -                          | -                                   | -                          |
| 1958                              | DGP                                 |  |        |            | -                                   | -                          | -                                   | -                          |
| 1959                              | SG                                  |  |        |            | 19,017,436,168                      | 8,305,459,417              | 18,943,324,419                      | 8,241,134,191              |
| 1960                              | SO                                  |  |        |            | 644,909,093                         | 278,410,000                | 644,909,093                         | 278,045,884                |
| 1961                              | CN                                  |  |        |            | 164,195,341                         | 77,538,741                 | 164,195,341                         | 77,538,741                 |
| 1962                              | DEU                                 |  |        |            | -                                   | -                          | -                                   | -                          |
| 1963                              | SSGCH                               |  |        |            | -                                   | -                          | -                                   | -                          |
| 1964                              | SSGCT                               |  |        |            | -                                   | -                          | -                                   | -                          |
| 1965                              | Less Capital Leases                 |  |        |            | (13,384,546)                        | (8,862,481)                | (13,384,546)                        | (8,845,231)                |
| 1966                              |                                     |  |        |            | <u>27,090,279,398</u>               | <u>11,694,988,894</u>      | <u>27,204,969,114</u>               | <u>11,729,140,988</u>      |
| 1967                              | 105                                 | Plant Held For Future Use                          |        |            |                                     |                            |                                     |                            |
| 1968                              |                                     | DPW  | S      |            | 10,909,969                          | 5,750,021                  | 10,909,969                          | 5,750,021                  |
| 1969                              |                                     | P  | SG     |            | -                                   | -                          | -                                   | -                          |
| 1970                              |                                     | T  | SG     |            | 3,701,686                           | 1,616,632                  | 3,446,933                           | 1,499,559                  |
| 1971                              |                                     | P  | SG     |            | 8,923,302                           | 3,897,062                  | -                                   | -                          |
| 1972                              |                                     | P  | SE     |            | -                                   | -                          | -                                   | -                          |
| 1973                              |                                     | G  | SG     |            | -                                   | -                          | -                                   | -                          |
| 1974                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 1975                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 1976                              |                                     | <b>Total Plant Held For Future Use</b>             |        | <b>B10</b> | <b><u>23,534,956</u></b>            | <b><u>11,263,715</u></b>   | <b><u>14,356,902</u></b>            | <b><u>7,249,580</u></b>    |
| 1977                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 1978                              | 114                                 | Electric Plant Acquisition Adjustments             |        |            |                                     |                            |                                     |                            |
| 1979                              |                                     | P  | S      |            | 11,763,784                          | 11,763,784                 | 11,763,784                          | 11,763,784                 |
| 1980                              |                                     | P  | SG     |            | 144,704,699                         | 63,196,689                 | 144,704,699                         | 62,952,564                 |
| 1981                              |                                     | P  | SG     |            | -                                   | -                          | -                                   | -                          |
| 1982                              |                                     | <b>Total Electric Plant Acquisition Adjustment</b> |        | <b>B15</b> | <b><u>156,468,483</u></b>           | <b><u>74,960,473</u></b>   | <b><u>156,468,483</u></b>           | <b><u>74,716,348</u></b>   |
| 1983                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 1984                              | 115                                 | Accum Provision for Asset Acquisition Adjustments  |        |            |                                     |                            |                                     |                            |
| 1985                              |                                     | P  | S      |            | (690,999)                           | (690,999)                  | (690,999)                           | (690,999)                  |
| 1986                              |                                     | P  | SG     |            | (118,854,240)                       | (51,907,053)               | (118,854,240)                       | (51,706,539)               |
| 1987                              |                                     | P  | SG     |            | -                                   | -                          | -                                   | -                          |
| 1988                              |                                     |  |        | <b>B15</b> | <b><u>(119,545,239)</u></b>         | <b><u>(52,598,052)</u></b> | <b><u>(119,545,239)</u></b>         | <b><u>(52,397,538)</u></b> |
| 1989                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 1990                              | 128                                 | Pensions   |        |            |                                     |                            |                                     |                            |
| 1991                              |                                     | LABOR  | SO     |            | -                                   | -                          | -                                   | -                          |
| 1992                              |                                     | <b>Total Pensions</b>                              |        | <b>B15</b> | <b><u>-</u></b>                     | <b><u>-</u></b>            | <b><u>-</u></b>                     | <b><u>-</u></b>            |
| 1993                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 1994                              | 124                                 | Weatherization                                     |        |            |                                     |                            |                                     |                            |
| 1995                              |                                     | DMSC   | S      |            | 1,006,711                           | 18,249                     | 1,006,711                           | 18,249                     |
| 1996                              |                                     | DMSC   | SO     |            | (4,710)                             | (2,033)                    | (4,710)                             | (2,030)                    |
| 1997                              |                                     |  |        | <b>B16</b> | <b><u>1,002,001</u></b>             | <b><u>16,216</u></b>       | <b><u>1,002,001</u></b>             | <b><u>16,219</u></b>       |
| 1998                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 1999                              | 182W                                | Weatherization                                     |        |            |                                     |                            |                                     |                            |
| 2000                              |                                     | DMSC   | S      |            | (5,459,776)                         | -                          | (5,459,776)                         | -                          |
| 2001                              |                                     | DMSC   | SG     |            | -                                   | -                          | -                                   | -                          |
| 2002                              |                                     | DMSC   | SGCT   |            | -                                   | -                          | -                                   | -                          |
| 2003                              |                                     | DMSC   | SO     |            | -                                   | -                          | -                                   | -                          |
| 2004                              |                                     |  |        | <b>B16</b> | <b><u>(5,459,776)</u></b>           | <b><u>-</u></b>            | <b><u>(5,459,776)</u></b>           | <b><u>-</u></b>            |
| 2005                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 2006                              | 186W                                | Weatherization                                     |        |            |                                     |                            |                                     |                            |
| 2007                              |                                     | DMSC   | S      |            | -                                   | -                          | -                                   | -                          |
| 2008                              |                                     | DMSC   | CN     |            | -                                   | -                          | -                                   | -                          |
| 2009                              |                                     | DMSC   | CNP    |            | -                                   | -                          | -                                   | -                          |
| 2010                              |                                     | DMSC   | SG     |            | -                                   | -                          | -                                   | -                          |
| 2011                              |                                     | DMSC   | SO     |            | -                                   | -                          | -                                   | -                          |
| 2012                              |                                     |  |        | <b>B16</b> | <b><u>-</u></b>                     | <b><u>-</u></b>            | <b><u>-</u></b>                     | <b><u>-</u></b>            |
| 2013                              |                                     |  |        |            |                                     |                            |                                     |                            |
| 2014                              |                                     | <b>Total Weatherization</b>                        |        | <b>B16</b> | <b><u>(4,457,774)</u></b>           | <b><u>16,216</u></b>       | <b><u>(4,457,774)</u></b>           | <b><u>16,219</u></b>       |







| 2017 PROTOCOL<br>13-Month Average |         |   |        |            | DECEMBER 2017<br>UNADJUSTED RESULTS |                      | DECEMBER 2017<br>NORMALIZED RESULTS |                      |
|-----------------------------------|---------|---|--------|------------|-------------------------------------|----------------------|-------------------------------------|----------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                     | FACTOR | Ref        | TOTAL                               | UTAH                 | TOTAL                               | UTAH                 |
| 2136                              |         |   |        |            |                                     |                      |                                     |                      |
| 2137                              | 1869    | Misc Deferred Debits-Trojan                     |        |            |                                     |                      |                                     |                      |
| 2138                              |         | P   | S      |            | -                                   | -                    | -                                   | -                    |
| 2139                              |         | P   | SG     |            | -                                   | -                    | -                                   | -                    |
| 2140                              |         |   |        |            | -                                   | -                    | -                                   | -                    |
| 2141                              |         |   |        |            |                                     |                      |                                     |                      |
| 2142                              |         | <b>Total Miscellaneous Rate Base</b>            |        | <b>B15</b> | <b>-</b>                            | <b>-</b>             | <b>-</b>                            | <b>-</b>             |
| 2143                              |         |   |        |            |                                     |                      |                                     |                      |
| 2144                              |         | <b>Total Rate Base Additions</b>                |        |            | <b>1,469,807,012</b>                | <b>619,691,180</b>   | <b>1,460,663,616</b>                | <b>613,357,981</b>   |
| 2145                              | 235     | Customer Service Deposits                       |        |            |                                     |                      |                                     |                      |
| 2146                              |         | CUST  | S      |            | -                                   | -                    | (15,561,423)                        | (15,561,423)         |
| 2147                              |         | CUST  | CN     |            | -                                   | -                    | -                                   | -                    |
| 2148                              |         | <b>Total Customer Service Deposits</b>          |        | <b>B15</b> | <b>-</b>                            | <b>-</b>             | <b>(15,561,423)</b>                 | <b>(15,561,423)</b>  |
| 2149                              |         |   |        |            |                                     |                      |                                     |                      |
| 2150                              | 2281    | Prop Ins  | PTD    | S          | (6,049,651)                         | (3,203,870)          | (6,049,651)                         | (3,203,870)          |
| 2151                              | 2282    | Inj & Dam                                       | PTD    | SO         | 3,700,574                           | 1,597,553            | 4,264,809                           | 1,838,728            |
| 2152                              | 2282    | Inj & Dam                                       | PTD    | S          | (4,816,587)                         | -                    | (4,816,587)                         | -                    |
| 2153                              | 2283    | Pen & Ben                                       | PTD    | SO         | (248,144,828)                       | (107,125,178)        | (248,144,828)                       | (106,985,075)        |
| 2154                              | 254     | Reg Liab  | PTD    | SO         | (798,868)                           | (344,875)            | (798,868)                           | (344,424)            |
| 2155                              | 25335   | Reg Liab  | PTD    | SE         | (115,119,099)                       | (49,483,069)         | (115,119,099)                       | (49,041,616)         |
| 2156                              |         |   |        | <b>B15</b> | <b>(371,228,459)</b>                | <b>(158,559,439)</b> | <b>(370,664,225)</b>                | <b>(157,736,257)</b> |
| 2157                              |         |   |        |            |                                     |                      |                                     |                      |
| 2158                              | 22841   | Accum Misc. Operating Provisions                |        |            |                                     |                      |                                     |                      |
| 2159                              |         | P   | S      |            | -                                   | -                    | -                                   | -                    |
| 2160                              |         | P   | SG     |            | (818,300)                           | (357,375)            | (818,300)                           | (355,994)            |
| 2161                              |         |   |        | <b>B15</b> | <b>(818,300)</b>                    | <b>(357,375)</b>     | <b>(818,300)</b>                    | <b>(355,994)</b>     |
| 2162                              |         |   |        |            |                                     |                      |                                     |                      |
| 2163                              | 254105  | ARO   | P      | S          | 261,341                             | -                    | 261,341                             | -                    |
| 2164                              | 230     | ARO   | P      | TROJD      | (2,042,065)                         | (889,315)            | (2,042,065)                         | (885,086)            |
| 2165                              | 254105  | ARO   | P      | TROJD      | (3,397,217)                         | (1,479,481)          | (3,397,217)                         | (1,472,445)          |
| 2166                              | 254     | Reg Liab  | P      | S          | (100,446,119)                       | (3,091,684)          | (100,446,119)                       | (3,091,684)          |
| 2167                              |         |   |        | <b>B15</b> | <b>(105,624,061)</b>                | <b>(5,460,479)</b>   | <b>(105,624,061)</b>                | <b>(5,449,215)</b>   |
| 2168                              |         |   |        |            |                                     |                      |                                     |                      |
| 2169                              | 252     | Customer Advances for Construction              |        |            |                                     |                      |                                     |                      |
| 2170                              |         | DPW   | S      |            | 742,305                             | 56,915               | (10,864,707)                        | (8,648,119)          |
| 2171                              |         | DPW   | SE     |            | -                                   | -                    | -                                   | -                    |
| 2172                              |         | T   | SG     |            | (36,971,392)                        | (16,146,467)         | (25,364,380)                        | (11,034,560)         |
| 2173                              |         | DPW   | SO     |            | -                                   | -                    | -                                   | -                    |
| 2174                              |         | CUST  | CN     |            | -                                   | -                    | -                                   | -                    |
| 2175                              |         | <b>Total Customer Advances for Construction</b> |        | <b>B20</b> | <b>(36,229,087)</b>                 | <b>(16,089,551)</b>  | <b>(36,229,087)</b>                 | <b>(19,682,679)</b>  |
| 2176                              |         |   |        |            |                                     |                      |                                     |                      |
| 2177                              | 25398   | SO2 Emissions                                   |        |            |                                     |                      |                                     |                      |
| 2178                              |         | P   | SE     |            | -                                   | -                    | (2,008)                             | (856)                |
| 2179                              |         |   |        |            | -                                   | -                    | (2,008)                             | (856)                |
| 2180                              |         |   |        |            |                                     |                      |                                     |                      |
| 2181                              | 25399   | Other Deferred Credits                          |        |            |                                     |                      |                                     |                      |
| 2182                              |         | P   | S      |            | (6,647,022)                         | (846,634)            | (6,647,022)                         | (846,634)            |
| 2183                              |         | LABOR   | SO     |            | (39,663,381)                        | (17,122,850)         | (39,663,381)                        | (17,100,456)         |
| 2184                              |         | P   | SG     |            | (4,177,642)                         | (1,824,496)          | (4,177,642)                         | (1,817,448)          |
| 2185                              |         | P   | SE     |            | (4,515,369)                         | (1,940,897)          | (4,515,369)                         | (1,923,582)          |
| 2186                              |         |   |        | <b>B15</b> | <b>(55,003,413)</b>                 | <b>(21,734,877)</b>  | <b>(55,003,413)</b>                 | <b>(21,688,120)</b>  |



| 2017 PROTOCOL<br>13-Month Average |         |  |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                        | DECEMBER 2017<br>NORMALIZED RESULTS |                        |                        |
|-----------------------------------|---------|--|--------|-------------------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                      | FACTOR | Ref                                 | TOTAL                  | UTAH                                | TOTAL                  | UTAH                   |
| 2256                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2257                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2258                              | 108SP   | Steam Prod Plant Accumulated Depr                |        |                                     |                        |                                     |                        |                        |
| 2259                              |         | P  | S      |                                     | 12,146,496             | 9,025,509                           | 12,146,496             | 9,025,509              |
| 2260                              |         | P  | SG     |                                     | (742,532,663)          | (324,285,295)                       | (742,532,663)          | (323,032,599)          |
| 2261                              |         | P  | SG     |                                     | (745,303,986)          | (325,495,611)                       | (745,303,986)          | (324,238,240)          |
| 2262                              |         | P  | SG     |                                     | (1,236,783,296)        | (540,138,712)                       | (1,236,783,296)        | (538,052,186)          |
| 2263                              |         | P  | SG     |                                     | -                      | -                                   | -                      | -                      |
| 2264                              |         | P  | SG     |                                     | (222,109,836)          | (97,001,731)                        | (222,109,836)          | (96,627,019)           |
| 2265                              |         |  |        | B17                                 | (2,934,583,285)        | (1,277,895,840)                     | (2,934,583,285)        | (1,272,924,534)        |
| 2266                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2267                              | 108NP   | Nuclear Prod Plant Accumulated Depr              |        |                                     |                        |                                     |                        |                        |
| 2268                              |         | P  | SG     |                                     | -                      | -                                   | -                      | -                      |
| 2269                              |         | P  | SG     |                                     | -                      | -                                   | -                      | -                      |
| 2270                              |         | P  | SG     |                                     | -                      | -                                   | -                      | -                      |
| 2271                              |         |  |        | B17                                 | -                      | -                                   | -                      | -                      |
| 2272                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2273                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2274                              | 108HP   | Hydraulic Prod Plant Accum Depr                  |        |                                     |                        |                                     |                        |                        |
| 2275                              |         | P  | S      |                                     | 1,830,269              | -                                   | 1,830,269              | -                      |
| 2276                              |         | P  | SG     |                                     | (164,616,600)          | (71,892,787)                        | (164,616,600)          | (71,615,069)           |
| 2277                              |         | P  | SG     |                                     | (30,313,592)           | (13,238,815)                        | (30,313,592)           | (13,187,674)           |
| 2278                              |         | P  | SG     |                                     | (145,155,175)          | (63,393,425)                        | (131,380,952)          | (57,156,180)           |
| 2279                              |         | P  | SG     |                                     | (41,840,073)           | (18,272,759)                        | (41,840,073)           | (18,202,173)           |
| 2280                              |         |  |        | B17                                 | (380,095,172)          | (166,797,786)                       | (366,320,948)          | (160,161,095)          |
| 2281                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2282                              | 108OP   | Other Production Plant - Accum Depr              |        |                                     |                        |                                     |                        |                        |
| 2283                              |         | P  | S      |                                     | -                      | -                                   | -                      | -                      |
| 2284                              |         | P  | SG     |                                     | -                      | -                                   | -                      | -                      |
| 2285                              |         | P  | SG     |                                     | (620,971,212)          | (271,195,925)                       | (620,971,212)          | (270,148,310)          |
| 2286                              |         | P  | SG     |                                     | (325,057,108)          | (141,961,755)                       | (325,057,108)          | (141,413,365)          |
| 2287                              |         | P  | SG     |                                     | (33,809,327)           | (14,765,502)                        | (33,809,327)           | (14,708,464)           |
| 2288                              |         |  |        | B17                                 | (979,837,647)          | (427,923,183)                       | (979,837,647)          | (426,270,139)          |
| 2289                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2290                              | 108EP   | Experimental Plant - Accum Depr                  |        |                                     |                        |                                     |                        |                        |
| 2291                              |         | P  | SG     |                                     | -                      | -                                   | -                      | -                      |
| 2292                              |         | P  | SG     |                                     | -                      | -                                   | -                      | -                      |
| 2293                              |         |  |        |                                     | -                      | -                                   | -                      | -                      |
| 2294                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2295                              |         | <b>Total Production Plant Accum Depreciation</b> |        | B17                                 | <b>(4,294,516,104)</b> | <b>(1,872,616,809)</b>              | <b>(4,280,741,880)</b> | <b>(1,859,355,769)</b> |
| 2296                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2297                              |         | Summary of Prod Plant Depreciation by Factor     |        |                                     |                        |                                     |                        |                        |
| 2298                              |         | S  |        |                                     | 13,976,766             | 9,025,509                           | 13,976,766             | 9,025,509              |
| 2299                              |         | DGP  |        |                                     | -                      | -                                   | -                      | -                      |
| 2300                              |         | DGU  |        |                                     | -                      | -                                   | -                      | -                      |
| 2301                              |         | SG   |        |                                     | (4,308,492,870)        | (1,881,642,318)                     | (4,294,718,646)        | (1,868,381,278)        |
| 2302                              |         | SSGCH  |        |                                     | -                      | -                                   | -                      | -                      |
| 2303                              |         | SSGCT  |        |                                     | -                      | -                                   | -                      | -                      |
| 2304                              |         | Total of Prod Plant Depreciation by Factor       |        |                                     | <b>(4,294,516,104)</b> | <b>(1,872,616,809)</b>              | <b>(4,280,741,880)</b> | <b>(1,859,355,769)</b> |
| 2305                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2306                              |         |  |        |                                     |                        |                                     |                        |                        |
| 2307                              | 108TP   | Transmission Plant Accumulated Depr              |        |                                     |                        |                                     |                        |                        |
| 2308                              |         | T  | SG     |                                     | (347,411,013)          | (151,724,346)                       | (347,411,013)          | (151,138,243)          |
| 2309                              |         | T  | SG     |                                     | (415,328,268)          | (181,385,758)                       | (415,328,268)          | (180,685,075)          |
| 2310                              |         | T  | SG     |                                     | (877,438,844)          | (383,202,691)                       | (877,438,844)          | (381,722,400)          |
| 2311                              |         | <b>Total Trans Plant Accum Depreciation</b>      |        | B17                                 | <b>(1,640,178,124)</b> | <b>(716,312,795)</b>                | <b>(1,640,178,124)</b> | <b>(713,545,718)</b>   |

| 2017 PROTOCOL<br>13-Month Average |         |  |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                        | DECEMBER 2017<br>NORMALIZED RESULTS |                        |                      |
|-----------------------------------|---------|--|--------|-------------------------------------|------------------------|-------------------------------------|------------------------|----------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC  | FACTOR | Ref                                 | TOTAL                  | UTAH                                | TOTAL                  | UTAH                 |
| 2312                              | 108360  | Land and Land Rights                               |        |                                     |                        |                                     |                        |                      |
| 2313                              |         | DPW  | S      |                                     | (9,647,032)            | (2,999,521)                         | (9,647,032)            | (2,999,521)          |
| 2314                              |         |  |        | B17                                 | (9,647,032)            | (2,999,521)                         | (9,647,032)            | (2,999,521)          |
| 2315                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2316                              | 108361  | Structures and Improvements                        |        |                                     |                        |                                     |                        |                      |
| 2317                              |         | DPW  | S      |                                     | (25,271,902)           | (11,228,994)                        | (25,271,902)           | (11,228,994)         |
| 2318                              |         |  |        | B17                                 | (25,271,902)           | (11,228,994)                        | (25,271,902)           | (11,228,994)         |
| 2319                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2320                              | 108362  | Station Equipment                                  |        |                                     |                        |                                     |                        |                      |
| 2321                              |         | DPW  | S      |                                     | (272,972,188)          | (111,255,797)                       | (272,972,188)          | (111,255,797)        |
| 2322                              |         |  |        | B17                                 | (272,972,188)          | (111,255,797)                       | (272,972,188)          | (111,255,797)        |
| 2323                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2324                              | 108363  | Storage Battery Equipment                          |        |                                     |                        |                                     |                        |                      |
| 2325                              |         | DPW  | S      |                                     | -                      | -                                   | -                      | -                    |
| 2326                              |         |  |        | B17                                 | -                      | -                                   | -                      | -                    |
| 2327                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2328                              | 108364  | Poles, Towers & Fixtures                           |        |                                     |                        |                                     |                        |                      |
| 2329                              |         | DPW  | S      |                                     | (621,484,367)          | (149,536,938)                       | (621,484,367)          | (149,536,938)        |
| 2330                              |         |  |        | B17                                 | (621,484,367)          | (149,536,938)                       | (621,484,367)          | (149,536,938)        |
| 2331                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2332                              | 108365  | Overhead Conductors                                |        |                                     |                        |                                     |                        |                      |
| 2333                              |         | DPW  | S      |                                     | (320,208,216)          | (83,013,451)                        | (320,208,216)          | (83,013,451)         |
| 2334                              |         |  |        | B17                                 | (320,208,216)          | (83,013,451)                        | (320,208,216)          | (83,013,451)         |
| 2335                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2336                              | 108366  | Underground Conduit                                |        |                                     |                        |                                     |                        |                      |
| 2337                              |         | DPW  | S      |                                     | (160,607,580)          | (78,605,654)                        | (160,607,580)          | (78,605,654)         |
| 2338                              |         |  |        | B17                                 | (160,607,580)          | (78,605,654)                        | (160,607,580)          | (78,605,654)         |
| 2339                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2340                              | 108367  | Underground Conductors                             |        |                                     |                        |                                     |                        |                      |
| 2341                              |         | DPW  | S      |                                     | (379,289,094)          | (218,957,644)                       | (379,289,094)          | (218,957,644)        |
| 2342                              |         |  |        | B17                                 | (379,289,094)          | (218,957,644)                       | (379,289,094)          | (218,957,644)        |
| 2343                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2344                              | 108368  | Line Transformers                                  |        |                                     |                        |                                     |                        |                      |
| 2345                              |         | DPW  | S      |                                     | (515,341,247)          | (125,748,139)                       | (515,341,247)          | (125,748,139)        |
| 2346                              |         |  |        | B17                                 | (515,341,247)          | (125,748,139)                       | (515,341,247)          | (125,748,139)        |
| 2347                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2348                              | 108369  | Services   |        |                                     |                        |                                     |                        |                      |
| 2349                              |         | DPW  | S      |                                     | (297,348,677)          | (100,272,999)                       | (297,348,677)          | (100,272,999)        |
| 2350                              |         |  |        | B17                                 | (297,348,677)          | (100,272,999)                       | (297,348,677)          | (100,272,999)        |
| 2351                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2352                              | 108370  | Meters   |        |                                     |                        |                                     |                        |                      |
| 2353                              |         | DPW  | S      |                                     | (96,979,763)           | (40,608,838)                        | (96,979,763)           | (40,608,838)         |
| 2354                              |         |  |        | B17                                 | (96,979,763)           | (40,608,838)                        | (96,979,763)           | (40,608,838)         |
| 2355                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2356                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2357                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2358                              | 108371  | Installations on Customers' Premises               |        |                                     |                        |                                     |                        |                      |
| 2359                              |         | DPW  | S      |                                     | (7,265,922)            | (3,415,626)                         | (7,265,922)            | (3,415,626)          |
| 2360                              |         |  |        | B17                                 | (7,265,922)            | (3,415,626)                         | (7,265,922)            | (3,415,626)          |
| 2361                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2362                              | 108372  | Leased Property                                    |        |                                     |                        |                                     |                        |                      |
| 2363                              |         | DPW  | S      |                                     | -                      | -                                   | -                      | -                    |
| 2364                              |         |  |        | B17                                 | -                      | -                                   | -                      | -                    |
| 2365                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2366                              | 108373  | Street Lights                                      |        |                                     |                        |                                     |                        |                      |
| 2367                              |         | DPW  | S      |                                     | (30,956,326)           | (12,541,521)                        | (30,956,326)           | (12,541,521)         |
| 2368                              |         |  |        | B17                                 | (30,956,326)           | (12,541,521)                        | (30,956,326)           | (12,541,521)         |
| 2369                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2370                              | 108D00  | Unclassified Dist Plant - Acct 300                 |        |                                     |                        |                                     |                        |                      |
| 2371                              |         | DPW  | S      |                                     | -                      | -                                   | -                      | -                    |
| 2372                              |         |  |        | B17                                 | -                      | -                                   | -                      | -                    |
| 2373                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2374                              | 108DS   | Unclassified Dist Sub Plant - Acct 300             |        |                                     |                        |                                     |                        |                      |
| 2375                              |         | DPW  | S      |                                     | -                      | -                                   | -                      | -                    |
| 2376                              |         |  |        | B17                                 | -                      | -                                   | -                      | -                    |
| 2377                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2378                              | 108DP   | Unclassified Dist Sub Plant - Acct 300             |        |                                     |                        |                                     |                        |                      |
| 2379                              |         | DPW  | S      |                                     | 3,644,221              | 2,355,282                           | 3,644,221              | 2,355,282            |
| 2380                              |         |  |        | B17                                 | 3,644,221              | 2,355,282                           | 3,644,221              | 2,355,282            |
| 2381                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2382                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2383                              |         | <b>Total Distribution Plant Accum Depreciation</b> |        | <b>B17</b>                          | <b>(2,733,728,093)</b> | <b>(935,829,839)</b>                | <b>(2,733,728,093)</b> | <b>(935,829,839)</b> |
| 2384                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2385                              |         | Summary of Distribution Plant Depr by Factor       |        |                                     |                        |                                     |                        |                      |
| 2386                              |         | S  |        |                                     | (2,733,728,093)        | (935,829,839)                       | (2,733,728,093)        | (935,829,839)        |
| 2387                              |         |  |        |                                     |                        |                                     |                        |                      |
| 2388                              |         | <b>Total Distribution Depreciation by Factor</b>   |        |                                     | <b>(2,733,728,093)</b> | <b>(935,829,839)</b>                | <b>(2,733,728,093)</b> | <b>(935,829,839)</b> |



| 2017 PROTOCOL<br>13-Month Average |         |   |        | DECEMBER 2017<br>UNADJUSTED RESULTS |                             | DECEMBER 2017<br>NORMALIZED RESULTS |                             |                             |
|-----------------------------------|---------|---|--------|-------------------------------------|-----------------------------|-------------------------------------|-----------------------------|-----------------------------|
| FERC<br>ACCT                      | DESCRIP | BUS<br>FUNC                                       | FACTOR | Ref                                 | TOTAL                       | UTAH                                | TOTAL                       | UTAH                        |
| 2460                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2461                              | 111HP   | Accum Prov for Amort-Hydro                        |        |                                     |                             |                                     |                             |                             |
| 2462                              |         | P   | SG     |                                     | -                           | -                                   | -                           | -                           |
| 2463                              |         | P   | SG     |                                     | -                           | -                                   | -                           | -                           |
| 2464                              |         | P   | SG     |                                     | (1,898,079)                 | (828,946)                           | (1,898,079)                 | (825,744)                   |
| 2465                              |         | P   | SG     |                                     | -                           | -                                   | -                           | -                           |
| 2466                              |         |   |        | B18                                 | <u>(1,898,079)</u>          | <u>(828,946)</u>                    | <u>(1,898,079)</u>          | <u>(825,744)</u>            |
| 2467                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2468                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2469                              | 111IP   | Accum Prov for Amort-Intangible Plant             |        |                                     |                             |                                     |                             |                             |
| 2470                              |         | I-SITUS   | S      |                                     | 22,187,981                  | 23,204,665                          | (1,038,930)                 | (22,246)                    |
| 2471                              |         | I-DGP   | SG     |                                     | -                           | -                                   | -                           | -                           |
| 2472                              |         | I-DGU   | SG     |                                     | (456,857)                   | (199,523)                           | (456,857)                   | (198,752)                   |
| 2473                              |         | P   | SE     |                                     | (12,457)                    | (5,354)                             | (12,457)                    | (5,307)                     |
| 2474                              |         | I-SG  | SG     |                                     | (68,379,792)                | (29,863,415)                        | (68,379,792)                | (29,748,054)                |
| 2475                              |         | I-SG  | SG     |                                     | (83,886,501)                | (36,635,639)                        | (30,112,305)                | (13,100,106)                |
| 2476                              |         | I-SG  | SG     |                                     | (5,368,174)                 | (2,344,435)                         | (5,368,174)                 | (2,335,379)                 |
| 2477                              |         | CUST  | CN     |                                     | (121,255,344)               | (57,260,984)                        | (121,255,344)               | (57,260,984)                |
| 2478                              |         | P   | SG     |                                     | -                           | -                                   | -                           | -                           |
| 2479                              |         | P   | SG     |                                     | (609,854)                   | (266,341)                           | (609,854)                   | (265,312)                   |
| 2480                              |         | PTD   | SO     |                                     | (273,677,287)               | (118,147,649)                       | (273,677,287)               | (117,993,131)               |
| 2481                              |         |   |        | B18                                 | <u>(531,458,285)</u>        | <u>(221,518,675)</u>                | <u>(500,911,000)</u>        | <u>(220,929,269)</u>        |
| 2482                              | 111IP   | Less Non-Regulated Plant                          |        |                                     |                             |                                     |                             |                             |
| 2483                              |         | NUTIL   | OTH    |                                     | -                           | -                                   | -                           | -                           |
| 2484                              |         |   |        |                                     | <u>(531,458,285)</u>        | <u>(221,518,675)</u>                | <u>(500,911,000)</u>        | <u>(220,929,269)</u>        |
| 2485                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2486                              | 111390  | Accum Amtr - Capital Lease                        |        |                                     |                             |                                     |                             |                             |
| 2487                              |         | G-SITUS   | S      |                                     | 396,357                     | -                                   | 396,357                     | -                           |
| 2488                              |         | P   | SG     |                                     | 910,304                     | 397,556                             | 910,304                     | 396,020                     |
| 2489                              |         | PTD   | SO     |                                     | 8,673,284                   | 3,744,294                           | 8,673,284                   | 3,739,397                   |
| 2490                              |         |   |        | B9                                  | <u>9,979,946</u>            | <u>4,141,850</u>                    | <u>9,979,946</u>            | <u>4,135,417</u>            |
| 2491                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2492                              |         | Remove Capital Lease Amtr                         |        |                                     | <u>(9,979,946)</u>          | <u>(4,141,850)</u>                  | <u>(9,979,946)</u>          | <u>(4,135,417)</u>          |
| 2493                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2494                              |         | <b>Total Accum Provision for Amortization</b>     |        | <b>B18</b>                          | <b><u>(549,480,675)</u></b> | <b><u>(223,982,551)</u></b>         | <b><u>(518,933,390)</u></b> | <b><u>(223,387,826)</u></b> |
| 2495                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2496                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2497                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2498                              |         |   |        |                                     |                             |                                     |                             |                             |
| 2499                              |         | Summary of Amortization by Factor                 |        |                                     |                             |                                     |                             |                             |
| 2500                              |         | S   |        |                                     | 10,208,989                  | 23,188,177                          | (13,017,922)                | (38,734)                    |
| 2501                              |         | DGP   |        |                                     | -                           | -                                   | -                           | -                           |
| 2502                              |         | DGU   |        |                                     | -                           | -                                   | -                           | -                           |
| 2503                              |         | SE  |        |                                     | (12,457)                    | (5,354)                             | (12,457)                    | (5,307)                     |
| 2504                              |         | SO  |        |                                     | (268,752,964)               | (116,021,798)                       | (268,752,964)               | (115,870,060)               |
| 2505                              |         | CN  |        |                                     | (121,255,344)               | (57,260,984)                        | (121,255,344)               | (57,260,984)                |
| 2506                              |         | SSGCT   |        |                                     | -                           | -                                   | -                           | -                           |
| 2507                              |         | SSGCH   |        |                                     | -                           | -                                   | -                           | -                           |
| 2508                              |         | SG  |        |                                     | (159,688,953)               | (69,740,743)                        | (105,914,757)               | (46,077,326)                |
| 2509                              |         | Less Capital Lease                                |        |                                     | <u>(9,979,946)</u>          | <u>(4,141,850)</u>                  | <u>(9,979,946)</u>          | <u>(4,135,417)</u>          |
| 2510                              |         | <b>Total Provision For Amortization by Factor</b> |        |                                     | <b><u>(549,480,675)</u></b> | <b><u>(223,982,551)</u></b>         | <b><u>(518,933,390)</u></b> | <b><u>(223,387,826)</u></b> |



# **3. REVENUE ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 3 Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

|                                 |                   | Type A<br>3.2          | Type A<br>3.4               | Type A<br>3.5    | Type A<br>3.6           | Type A<br>3.7               |
|---------------------------------|-------------------|------------------------|-----------------------------|------------------|-------------------------|-----------------------------|
|                                 | Total Adjustments | Revenue<br>Normalizing | REC Revenue<br>Reallocation | Wheeling Revenue | REC and NPC<br>Accruals | 2017 Protocol<br>Adjustment |
| 1 Operating Revenues:           |                   |                        |                             |                  |                         |                             |
| 2 General Business Revenues     | (38,778,193)      | (8,729,790)            | -                           | -                | (3,995,868)             | 4,400,000                   |
| 3 Interdepartmental             | -                 | -                      | -                           | -                | -                       | -                           |
| 4 Special Sales                 | 8,041,898         | -                      | -                           | -                | -                       | -                           |
| 5 Other Operating Revenues      | (352,744)         | -                      | (223,037)                   | (129,707)        | -                       | -                           |
| 6 Total Operating Revenues      | (31,089,039)      | (8,729,790)            | (223,037)                   | (129,707)        | (3,995,868)             | 4,400,000                   |
| 7                               |                   |                        |                             |                  |                         |                             |
| 8 Operating Expenses:           |                   |                        |                             |                  |                         |                             |
| 9 Steam Production              | -                 | -                      | -                           | -                | -                       | -                           |
| 10 Nuclear Production           | -                 | -                      | -                           | -                | -                       | -                           |
| 11 Hydro Production             | -                 | -                      | -                           | -                | -                       | -                           |
| 12 Other Power Supply           | -                 | -                      | -                           | -                | -                       | -                           |
| 13 Transmission                 | -                 | -                      | -                           | -                | -                       | -                           |
| 14 Distribution                 | -                 | -                      | -                           | -                | -                       | -                           |
| 15 Customer Accounting          | -                 | -                      | -                           | -                | -                       | -                           |
| 16 Customer Service & Info      | -                 | -                      | -                           | -                | -                       | -                           |
| 17 Sales                        | -                 | -                      | -                           | -                | -                       | -                           |
| 18 Administrative & General     | -                 | -                      | -                           | -                | -                       | -                           |
| 19                              |                   |                        |                             |                  |                         |                             |
| 20 Total O&M Expenses           | -                 | -                      | -                           | -                | -                       | -                           |
| 21                              |                   |                        |                             |                  |                         |                             |
| 22 Depreciation                 | -                 | -                      | -                           | -                | -                       | -                           |
| 23 Amortization                 | -                 | -                      | -                           | -                | -                       | -                           |
| 24 Taxes Other Than Income      | -                 | -                      | -                           | -                | -                       | -                           |
| 25 Income Taxes - Federal       | (10,386,031)      | (2,916,395)            | (74,511)                    | (43,332)         | (1,334,916)             | 1,469,928                   |
| 26 Income Taxes - State         | (1,411,289)       | (396,290)              | (10,125)                    | (5,888)          | (181,393)               | 199,739                     |
| 27 Income Taxes - Def Net       | 515               | -                      | -                           | -                | -                       | -                           |
| 28 Investment Tax Credit Adj.   | -                 | -                      | -                           | -                | -                       | -                           |
| 29 Misc Revenue & Expense       | (1,357)           | -                      | -                           | -                | -                       | -                           |
| 30                              |                   |                        |                             |                  |                         |                             |
| 31 Total Operating Expenses:    | (11,798,162)      | (3,312,685)            | (84,636)                    | (49,220)         | (1,516,308)             | 1,669,667                   |
| 32                              |                   |                        |                             |                  |                         |                             |
| 33 Operating Rev For Return:    | (19,290,877)      | (5,417,105)            | (138,401)                   | (80,487)         | (2,479,560)             | 2,730,333                   |
| 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              | (131,496)         | (36,924)               | (943)                       | (549)            | (16,901)                | 18,611                      |
| 45 Weatherization Loans         | -                 | -                      | -                           | -                | -                       | -                           |
| 46 Misc Rate Base               | -                 | -                      | -                           | -                | -                       | -                           |
| 47                              |                   |                        |                             |                  |                         |                             |
| 48 Total Electric Plant:        | (131,496)         | (36,924)               | (943)                       | (549)            | (16,901)                | 18,611                      |
| 49                              |                   |                        |                             |                  |                         |                             |
| 50 Rate Base Deductions:        |                   |                        |                             |                  |                         |                             |
| 51 Accum Prov For Deprec        | -                 | -                      | -                           | -                | -                       | -                           |
| 52 Accum Prov For Amort         | -                 | -                      | -                           | -                | -                       | -                           |
| 53 Accum Def Income Tax         | 9                 | -                      | -                           | -                | -                       | (316)                       |
| 54 Unamortized ITC              | -                 | -                      | -                           | -                | -                       | -                           |
| 55 Customer Adv For Const       | -                 | -                      | -                           | -                | -                       | -                           |
| 56 Customer Service Deposits    | -                 | -                      | -                           | -                | -                       | -                           |
| 57 Misc Rate Base Deductions    | (856)             | -                      | -                           | -                | -                       | -                           |
| 58                              |                   |                        |                             |                  |                         |                             |
| 59 Total Rate Base Deductions   | (847)             | -                      | -                           | -                | -                       | (316)                       |
| 60                              |                   |                        |                             |                  |                         |                             |
| 61 Total Rate Base:             | (132,343)         | (36,924)               | (943)                       | (549)            | (16,901)                | 18,295                      |
| 62                              |                   |                        |                             |                  |                         |                             |
| 63 Return on Rate Base          | -0.313%           | -0.088%                | -0.002%                     | -0.001%          | -0.040%                 | 0.044%                      |
| 64                              |                   |                        |                             |                  |                         |                             |
| 65 Return on Equity             | -0.607%           | -0.171%                | -0.004%                     | -0.003%          | -0.078%                 | 0.086%                      |
| 66                              |                   |                        |                             |                  |                         |                             |
| 67 TAX CALCULATION:             |                   |                        |                             |                  |                         |                             |
| 68 Operating Revenue            | (31,087,682)      | (8,729,790)            | (223,037)                   | (129,707)        | (3,995,868)             | 4,400,000                   |
| 69 Other Deductions             | -                 | -                      | -                           | -                | -                       | -                           |
| 70 Interest (AFUDC)             | -                 | -                      | -                           | -                | -                       | -                           |
| 71 Interest                     | (3,376)           | (942)                  | (24)                        | (14)             | (431)                   | 467                         |
| 72 Schedule "M" Additions       | 75                | -                      | -                           | -                | -                       | -                           |
| 73 Schedule "M" Deductions      | 1,432             | -                      | -                           | -                | -                       | -                           |
| 74 Income Before Tax            | (31,085,663)      | (8,728,848)            | (223,013)                   | (129,693)        | (3,995,437)             | 4,399,533                   |
| 75                              |                   |                        |                             |                  |                         |                             |
| 76 State Income Taxes           | (1,411,289)       | (396,290)              | (10,125)                    | (5,888)          | (181,393)               | 199,739                     |
| 77 Taxable Income               | (29,674,374)      | (8,332,559)            | (212,888)                   | (123,805)        | (3,814,044)             | 4,199,794                   |
| 78                              |                   |                        |                             |                  |                         |                             |
| 79 Federal Income Taxes + Other | (10,386,031)      | (2,916,395)            | (74,511)                    | (43,332)         | (1,334,916)             | 1,469,928                   |

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 3 Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

|                                 | Type A<br>3.8<br>NTUA Contract<br>Reallocation<br>Adjustment | Type B<br>3.1<br>Temperature<br>Normalizing | Type B<br>3.3<br>SO2 Emission<br>Allowances | Type B<br>3.6<br>REC and NPC<br>Accruals |
|---------------------------------|--|---|---|--|
| 1 Operating Revenues:           |  |   |   |  |
| 2 General Business Revenues     | -  | (34,448,403)                                | -   | 3,995,868                                |
| 3 Interdepartmental             | -  | -   | -   | -  |
| 4 Special Sales                 | 8,041,898  | -   | -   | -  |
| 5 Other Operating Revenues      | -  | -   | -   | -  |
| 6 Total Operating Revenues      | 8,041,898  | (34,448,403)                                | -   | 3,995,868                                |
| 7                               |  |   |   |  |
| 8 Operating Expenses:           |  |   |   |  |
| 9 Steam Production              | -  | -   | -   | -  |
| 10 Nuclear Production           | -  | -   | -   | -  |
| 11 Hydro Production             | -  | -   | -   | -  |
| 12 Other Power Supply           | -  | -   | -   | -  |
| 13 Transmission                 | -  | -   | -   | -  |
| 14 Distribution                 | -  | -   | -   | -  |
| 15 Customer Accounting          | -  | -   | -   | -  |
| 16 Customer Service & Info      | -  | -   | -   | -  |
| 17 Sales                        | -  | -   | -   | -  |
| 18 Administrative & General     | -  | -   | -   | -  |
| 19                              |  |   |   |  |
| 20 Total O&M Expenses           | -  | -   | -   | -  |
| 21                              |  |   |   |  |
| 22 Depreciation                 | -  | -   | -   | -  |
| 23 Amortization                 | -  | -   | -   | -  |
| 24 Taxes Other Than Income      | -  | -   | -   | -  |
| 25 Income Taxes - Federal       | 2,686,589  | (11,508,314)                                | 5   | 1,334,916                                |
| 26 Income Taxes - State         | 365,063  | (1,563,789)                                 | 1   | 181,393                                  |
| 27 Income Taxes - Def Net       | -  | -   | 515   | -  |
| 28 Investment Tax Credit Adj.   | -  | -   | -   | -  |
| 29 Misc Revenue & Expense       | -  | -   | (1,357)                                     | -  |
| 30                              |  |   |   |  |
| 31 Total Operating Expenses:    | 3,051,651  | (13,072,103)                                | (837)                                       | 1,516,308                                |
| 32                              |  |   |   |  |
| 33 Operating Rev For Return:    | 4,990,247  | (21,376,300)                                | 837   | 2,479,560                                |
| 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              | 34,014   | (145,705)                                   | 0   | 16,901                                   |
| 45 Weatherization Loans         | -  | -   | -   | -  |
| 46 Misc Rate Base               | -  | -   | -   | -  |
| 47                              |  |   |   |  |
| 48 Total Electric Plant:        | 34,014   | (145,705)                                   | 0   | 16,901                                   |
| 49                              |  |   |   |  |
| 50 Rate Base Deductions:        |  |   |   |  |
| 51 Accum Prov For Deprec        | -  | -   | -   | -  |
| 52 Accum Prov For Amort         | -  | -   | -   | -  |
| 53 Accum Def Income Tax         | -  | -   | 325   | -  |
| 54 Unamortized ITC              | -  | -   | -   | -  |
| 55 Customer Adv For Const       | -  | -   | -   | -  |
| 56 Customer Service Deposits    | -  | -   | -   | -  |
| 57 Misc Rate Base Deductions    | -  | -   | (856)                                       | -  |
| 58                              |  |   |   |  |
| 59 Total Rate Base Deductions   | -  | -   | (531)                                       | -  |
| 60                              |  |   |   |  |
| 61 Total Rate Base:             | 34,014   | (145,705)                                   | (531)                                       | 16,901                                   |
| 62                              |  |   |   |  |
| 63 Return on Rate Base          | 0.081%   | -0.346%                                     | 0.000%                                      | 0.040%                                   |
| 64                              |  |   |   |  |
| 65 Return on Equity             | 0.157%   | -0.673%                                     | 0.000%                                      | 0.078%                                   |
| 66                              |  |   |   |  |
| 67 TAX CALCULATION:             |  |   |   |  |
| 68 Operating Revenue            | 8,041,898  | (34,448,403)                                | 1,357                                       | 3,995,868                                |
| 69 Other Deductions             | -  | -   | -   | -  |
| 70 Interest (AFUDC)             | -  | -   | -   | -  |
| 71 Interest                     | 868  | (3,717)                                     | (14)  | 431                                      |
| 72 Schedule "M" Additions       | -  | -   | 75  | -  |
| 73 Schedule "M" Deductions      | -  | -   | 1,432                                       | -  |
| 74 Income Before Tax            | 8,041,030  | (34,444,686)                                | 14  | 3,995,437                                |
| 75                              |  |   |   |  |
| 76 State Income Taxes           | 365,063  | (1,563,789)                                 | 1   | 181,393                                  |
| 77 Taxable Income               | 7,675,967  | (32,880,897)                                | 13  | 3,814,044                                |
| 78                              |  |   |   |  |
| 79 Federal Income Taxes + Other | 2,686,589  | (11,508,314)                                | 5   | 1,334,916                                |

|                                   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b>     |                |             |                          |               |                 |                           |             |
| Residential                       | 440            | B           | (29,187,652)             | UT            | 100.000%        | (29,187,652)              |             |
| Commercial                        | 442            | B           | (4,323,555)              | UT            | 100.000%        | (4,323,555)               |             |
| Industrial                        | 442            | B           | -                        | UT            | 100.000%        | -                         |             |
| Irrigation                        | 442            | B           | (947,834)                | UT            | 100.000%        | (947,834)                 |             |
| Other Sales to Public Authorities | 445            | B           | 10,638                   | UT            | 100.000%        | 10,638                    |             |
| <b>Total</b>                      |                |             | <u>(34,448,403)</u>      |               |                 | <u>(34,448,403)</u>       | 3.1.1       |

**Description of Adjustment:**

This adjustment normalizes general business revenue by comparing unadjusted sales to temperature normalized sales. Revenue recorded during the twelve months ended December 2017 is restated to reflect normal temperature patterns over a 20-year rolling time period. This revenue adjustment corresponds with temperature adjustments made to system peak, energy and net power costs.

Rocky Mountain Power  
Utah Results of Operations - December 2017  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2017  
Table 1 Summary  
(\$000)

|                      | A                             | B                                       | C                            | Ref 3.2<br>D                                      | Ref 3.1<br>E                           | F                    | G                            |
|----------------------|-------------------------------|---|------------------------------|---|--|----------------------|------------------------------|
|                      | Total<br>Revenue <sup>1</sup> | Reconciling<br>Adjustments <sup>2</sup> | JAM Model<br>Beginning Point | Type A<br>Normalizing<br>Adjustments <sup>3</sup> | Type B<br>Temperature<br>Normalization | Total<br>Adjustments | Total<br>Adjusted<br>Revenue |
| Residential          | \$779,497                     | (\$3,809)                               | \$775,688                    | (\$761)   | (\$29,188)                             | (\$29,949)           | \$745,739                    |
| Commercial           | \$740,130                     | (\$1,776)                               | \$738,354                    | (\$3,699)   | (\$4,324)                              | (\$8,022)            | \$730,332                    |
| Industrial           | \$364,342                     | (\$1,677)                               | \$362,665                    | \$759   | \$0                                    | \$759                | \$363,423                    |
| Situs Contracts      | \$114,186                     | \$0                                     | \$114,186                    | (\$4,619)   | \$0                                    | (\$4,619)            | \$109,567                    |
| Irrigation           | \$19,307                      | \$17                                    | \$19,324                     | (\$468)   | (\$948)                                | (\$1,416)            | \$17,908                     |
| Public St & Hwy      | \$8,654                       | (\$42)                                  | \$8,612                      | \$80  | \$0                                    | \$80                 | \$8,692                      |
| Other Sales Pub Auth | \$3,322                       | (\$31)                                  | \$3,291                      | (\$21)  | \$11                                   | (\$11)               | \$3,281                      |
| <b>Total Utah</b>    | <b>\$2,029,439</b>            | <b>(\$7,319)</b>                        | <b>\$2,022,120</b>           | <b>(\$8,730)</b>                                  | <b>(\$34,448)</b>                      | <b>(\$43,178)</b>    | <b>\$1,978,941</b>           |
| Source / Formula     | Page 3.1.7                    | Page 3.1.7                              | A + B                        | Page 3.1.7  | Page 3.1.7                             | D + E                | Page 3.1.7                   |

- 1 All revenues are as booked in the Company's revenue reporting system.
- 2 Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky, solar feed-in revenue, and Demand-side Management revenue.
- 3 Includes removal of revenue accounting adjustments, deferred Net Power Cost, Utah solar program schedule 195 revenue, STEP revenue, buy-through and normalization of special contract revenue, and out of period revenue adjustments.

**Rocky Mountain Power  
Utah Results of Operations - December 2017  
Summary of Energy Adjustments (MWh) - State of Utah  
Historical 12 Months Ended December 2017  
Table 1 (MWh)**

|                      | A                          | B  | A + B                             |
|----------------------|----------------------------|--|-----------------------------------|
|                      | Total<br>MWhs <sup>1</sup> | Total<br>Adjustment<br>MWhs <sup>2</sup> | Total<br>Utah<br>Adjusted<br>MWhs |
| Residential          | 6,971,470                  | (261,969)                                | 6,709,502                         |
| Commercial           | 8,752,867                  | (89,043)                                 | 8,663,824                         |
| Industrial           | 5,556,056                  | 48,754                                   | 5,604,810                         |
| Situs Contracts      | 2,478,947                  | (84,224)                                 | 2,394,723                         |
| Irrigation           | 239,342                    | (14,365)                                 | 224,978                           |
| Public St & Hwy      | 72,998                     | -  | 72,998                            |
| Other Sales Pub Auth | 61,165                     | 330                                      | 61,496                            |
| <b>Total Utah</b>    | <b>24,132,846</b>          | <b>(400,516)</b>                         | <b>23,732,330</b>                 |

1. All MWhs are as booked in the Company's revenue reporting system.
2. Includes weather normalization and pass-through MWh's for special contracts.

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Summary of Revenue Adjustments - State of Utah  
 Historical 12 Months Ended December 2017  
 Table 1 Detail

|                              | Type 1 Adjustments             |                                      |                     |                                   |                    |                     |                     | Adjusted Actual     |                     |
|------------------------------|--------------------------------|--------------------------------------|---------------------|-----------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
|                              | 305 Report Booked <sup>1</sup> | Reconciling Adjustments <sup>2</sup> | Unadjusted Revenues | Normalization <sup>3</sup> Type A | Unbilled Type A    | Schedule 195 Type A | Temperature Type B  |                     | Total Adjustment    |
| <b>Residential</b>           |                                |                                      |                     |                                   |                    |                     |                     |                     |                     |
| 1                            | 748,709,274                    | 0                                    | 748,709,274         | 0                                 | (5,904,580)        | (113,793)           | (27,677,487)        | (33,695,860)        | 715,013,414         |
| 2                            | 368,768                        | 0                                    | 368,768             | 0                                 | (2,908)            | (61)                | (12,896)            | (15,865)            | 352,903             |
| 2E                           | 5,638                          | 0                                    | 5,638               | 0                                 | (44)               | 0                   | 0                   | (44)                | 5,594               |
| 3                            | 19,453,550                     | 0                                    | 19,453,550          | 0                                 | (153,417)          | (2,999)             | (689,268)           | (845,684)           | 18,607,866          |
| 135                          | 11,113,604                     | 0                                    | 11,113,604          | 0                                 | (87,646)           | (1,689)             | (410,836)           | (500,171)           | 10,613,433          |
| 6                            | 9,134,311                      | 0                                    | 9,134,311           | 0                                 | (72,036)           | (1,290)             | (136,739)           | (210,065)           | 8,924,245           |
| 6-135                        | 220,470                        | 0                                    | 220,470             | 0                                 | (1,739)            | (31)                | (3,300)             | (5,071)             | 215,400             |
| 6A                           | 877,911                        | 0                                    | 877,911             | 0                                 | (6,924)            | (162)               | 0                   | (7,086)             | 870,825             |
| 6B                           | 4,963                          | 0                                    | 4,963               | 0                                 | (39)               | (1)                 | 0                   | (40)                | 4,923               |
| 7                            | 690,056                        | 0                                    | 690,056             | 0                                 | (5,442)            | (86)                | 0                   | (5,528)             | 684,529             |
| 23                           | 11,096,521                     | 0                                    | 11,096,521          | 0                                 | (87,511)           | (1,671)             | (256,828)           | (346,011)           | 10,750,511          |
| 23-135                       | 90,353                         | 0                                    | 90,353              | 0                                 | (713)              | (14)                | (297)               | (1,024)             | 89,328              |
| PTLD                         | 105                            | 0                                    | 105                 | 0                                 | (1)                | 0                   | 0                   | (1)                 | 104                 |
| <b>Subtotal</b>              | <b>801,765,523</b>             | <b>0</b>                             | <b>801,765,523</b>  | <b>0</b>                          | <b>(6,323,000)</b> | <b>(121,797)</b>    | <b>(29,187,652)</b> | <b>(35,632,449)</b> | <b>766,133,074</b>  |
| Rev Adj - Deferred NPC       | 2,772,752                      | 0                                    | 2,772,752           | (2,772,752)                       | 0                  | 0                   | 0                   | (2,772,752)         | 0                   |
| Rev Accounting Adj           | (22,557,575)                   | 0                                    | (22,557,575)        | 22,557,575                        | 0                  | 0                   | 0                   | 22,557,575          | 0                   |
| Solar Feed-In Rev            | 2,229,788                      | (2,229,788)                          | 0                   | 0                                 | 0                  | 0                   | 0                   | 0                   | 0                   |
| DSM                          | 1,298,126                      | (1,298,126)                          | 0                   | 0                                 | 0                  | 0                   | 0                   | 0                   | 0                   |
| DST (DSM&STEP)               | 0                              | 0                                    | 0                   | (20,424,217)                      | 0                  | 0                   | 0                   | (20,424,217)        | (20,424,217)        |
| Blue Sky                     | 986,719                        | (986,731)                            | (13)                | 13                                | 0                  | 0                   | 0                   | 13                  | 0                   |
| Rev Adj - Property Insurance | (705,543)                      | 705,543                              | 0                   | 0                                 | 0                  | 0                   | 0                   | 0                   | 0                   |
| <b>Subtotal</b>              | <b>(15,975,733)</b>            | <b>(3,809,103)</b>                   | <b>(19,784,836)</b> | <b>(639,380)</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>(639,380)</b>    | <b>(20,424,217)</b> |
| Unbilled AGA/Revenue Credit  | (6,323,000)                    | 0                                    | (6,323,000)         | 0                                 | 6,323,000          | 0                   | 0                   | 6,323,000           | 0                   |
|                              | 30,279                         | 0                                    | 30,279              | 0                                 | 0                  | 0                   | 0                   | 0                   | 30,279              |
| <b>Total</b>                 | <b>779,497,069</b>             | <b>(3,809,103)</b>                   | <b>775,687,966</b>  | <b>(639,380)</b>                  | <b>0</b>           | <b>(121,797)</b>    | <b>(29,187,652)</b> | <b>(29,948,829)</b> | <b>745,739,137</b>  |

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|                              | Type 1 Adjustments             |                                      |                     |                                   |                    |                     |                    | Adjusted Actual    |                     |
|------------------------------|--------------------------------|--------------------------------------|---------------------|-----------------------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
|                              | 305 Report Booked <sup>1</sup> | Reconciling Adjustments <sup>2</sup> | Unadjusted Revenues | Normalization <sup>3</sup> Type A | Unbilled Type A    | Schedule 195 Type A | Temperature Type B |                    | Total Adjustment    |
| <b>Commercial</b>            |                                |                                      |                     |                                   |                    |                     |                    |                    |                     |
| 6                            | 434,856,260                    | 0                                    | 434,856,260         | 0                                 | (806,829)          | (61,424)            | (2,271,483)        | (3,139,735)        | 431,716,525         |
| 6-135                        | 9,967,754                      | 0                                    | 9,967,754           | 0                                 | (18,494)           | (1,408)             | (52,067)           | (71,969)           | 9,895,786           |
| 6A                           | 34,105,261                     | 0                                    | 34,105,261          | 0                                 | (63,279)           | (6,297)             | (225,221)          | (294,797)          | 33,810,464          |
| 6A-135                       | 986,405                        | 0                                    | 986,405             | 0                                 | (1,830)            | (182)               | (6,514)            | (8,526)            | 977,879             |
| 6B                           | 355,455                        | 0                                    | 355,455             | 0                                 | (660)              | (66)                | (1,660)            | (2,386)            | 353,069             |
| 7                            | 1,823,671                      | 0                                    | 1,823,671           | 0                                 | (3,384)            | (226)               | 0                  | (3,610)            | 1,820,061           |
| 8                            | 70,258,750                     | 0                                    | 70,258,750          | 0                                 | (130,358)          | (10,168)            | (398,793)          | (539,319)          | 69,719,431          |
| 8-135                        | 6,981,677                      | 0                                    | 6,981,677           | 0                                 | (12,954)           | (1,010)             | (39,628)           | (53,593)           | 6,928,084           |
| 9                            | 55,908,219                     | 0                                    | 55,908,219          | 0                                 | (103,732)          | (10,448)            | 0                  | (114,180)          | 55,794,040          |
| 9A                           | 1,548,500                      | 0                                    | 1,548,500           | 0                                 | (2,873)            | (250)               | 0                  | (3,123)            | 1,545,378           |
| 15M                          | 1,165,531                      | 0                                    | 1,165,531           | 0                                 | (2,163)            | (213)               | 0                  | (2,376)            | 1,163,156           |
| 15T                          | 344,819                        | 0                                    | 344,819             | 0                                 | (640)              | (79)                | 0                  | (719)              | 344,100             |
| 23                           | 125,962,820                    | 0                                    | 125,962,820         | 0                                 | (233,711)          | (18,973)            | (1,319,632)        | (1,572,316)        | 124,390,504         |
| 23-135                       | 816,794                        | 0                                    | 816,794             | 0                                 | (1,515)            | (123)               | (8,557)            | (10,195)           | 806,599             |
| 31                           | 7,317,451                      | 0                                    | 7,317,451           | 0                                 | (13,577)           | (2,201)             | 0                  | (15,778)           | 7,301,673           |
| PTLD                         | 452                            | 0                                    | 452                 | 0                                 | (1)                | 0                   | 0                  | (1)                | 451                 |
| <b>Subtotal</b>              | <b>752,399,820</b>             | <b>0</b>                             | <b>752,399,820</b>  | <b>0</b>                          | <b>(1,396,000)</b> | <b>(113,067)</b>    | <b>(4,323,555)</b> | <b>(5,832,622)</b> | <b>746,567,198</b>  |
| Rev Adj - Deferred NPC       | 2,879,767                      | 0                                    | 2,879,767           | (2,879,767)                       | 0                  | 0                   | 0                  | (2,879,767)        | 0                   |
| Rev Accounting Adj           | (18,423,530)                   | 0                                    | (18,423,530)        | 18,423,530                        | 0                  | 0                   | 0                  | 18,423,530         | 0                   |
| Solar Feed-In Rev            | 1,645,836                      | (1,645,836)                          | 0                   | 0                                 | 0                  | 0                   | 0                  | 0                  | 0                   |
| DSM                          | 612,644                        | (612,644)                            | 0                   | 0                                 | 0                  | 0                   | 0                  | 0                  | 0                   |
| DST (DSM&STEP)               | 0                              | 0                                    | 0                   | (19,129,479)                      | 0                  | 0                   | 0                  | (19,129,479)       | (19,129,479)        |
| Blue Sky                     | 172,070                        | (172,070)                            | 0                   | 1                                 | 0                  | 0                   | 0                  | 1                  | 0                   |
| Rev Adj - Property Insurance | (654,591)                      | 654,591                              | 0                   | 0                                 | 0                  | 0                   | 0                  | 0                  | 0                   |
| <b>Subtotal</b>              | <b>(13,767,804)</b>            | <b>(1,775,959)</b>                   | <b>(15,543,763)</b> | <b>(3,585,715)</b>                | <b>0</b>           | <b>0</b>            | <b>0</b>           | <b>(3,585,715)</b> | <b>(19,129,479)</b> |
| Unbilled AGA/Revenue Credit  | (1,396,000)                    | 0                                    | (1,396,000)         | 0                                 | 1,396,000          | 0                   | 0                  | 1,396,000          | 0                   |
|                              | 2,893,951                      | 0                                    | 2,893,951           | 0                                 | 0                  | 0                   | 0                  | 0                  | 2,893,951           |
| <b>Total</b>                 | <b>740,129,967</b>             | <b>(1,775,959)</b>                   | <b>738,354,007</b>  | <b>(3,585,715)</b>                | <b>0</b>           | <b>(113,067)</b>    | <b>(4,323,555)</b> | <b>(8,022,337)</b> | <b>730,331,670</b>  |



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|                              | 305 Report Booked <sup>1</sup> | Reconciling Adjustments <sup>2</sup> | Unadjusted Revenues | Type 1 Adjustments                |                  |                     |                    |                    | Adjusted Actual    |  |
|------------------------------|--------------------------------|--------------------------------------|---------------------|-----------------------------------|------------------|---------------------|--------------------|--------------------|--------------------|--|
|                              |                                |                                      |                     | Normalization <sup>3</sup> Type A | Unbilled Type A  | Schedule 195 Type A | Temperature Type B | Total Adjustment   |                    |  |
| <b>Industrial</b>            |                                |                                      |                     |                                   |                  |                     |                    |                    |                    |  |
| 6                            | 58,593,133                     | 0                                    | 58,593,133          | 0                                 | 806,044          | (8,276)             | 0                  | 797,767            | 59,390,900         |  |
| 6-135                        | 215,844                        | 0                                    | 215,844             | 0                                 | 2,969            | (30)                | 0                  | 2,939              | 218,783            |  |
| 6A                           | 7,931,481                      | 0                                    | 7,931,481           | 0                                 | 109,110          | (1,464)             | 0                  | 107,646            | 8,039,126          |  |
| 6A-135                       | 554,997                        | 0                                    | 554,997             | 0                                 | 7,635            | (102)               | 0                  | 7,533              | 562,529            |  |
| 6B                           | 0                              | 0                                    | 0                   | 0                                 | 0                | 0                   | 0                  | 0                  | 0                  |  |
| 7                            | 225,940                        | 0                                    | 225,940             | 0                                 | 3,108            | (28)                | 0                  | 3,080              | 229,020            |  |
| 8                            | 76,331,579                     | 0                                    | 76,331,579          | 0                                 | 1,050,064        | (11,047)            | 0                  | 1,039,017          | 77,370,596         |  |
| 9                            | 211,924,207                    | 0                                    | 211,924,207         | 0                                 | 2,915,360        | (39,602)            | 0                  | 2,875,758          | 214,799,964        |  |
| 9A                           | 1,763,515                      | 0                                    | 1,763,515           | 0                                 | 24,260           | (284)               | 0                  | 23,976             | 1,787,491          |  |
| 15M                          | 2,146                          | 0                                    | 2,146               | 0                                 | 30               | (0)                 | 0                  | 30                 | 2,176              |  |
| 15T                          | 1,376                          | 0                                    | 1,376               | 0                                 | 19               | (0)                 | 0                  | 19                 | 1,395              |  |
| 21                           | 298,214                        | 0                                    | 298,214             | 0                                 | 4,102            | (50)                | 0                  | 4,052              | 302,266            |  |
| 23                           | 5,598,547                      | 0                                    | 5,598,547           | 0                                 | 77,017           | (843)               | 0                  | 76,174             | 5,674,721          |  |
| 23-135                       | 16,067                         | 0                                    | 16,067              | 0                                 | 221              | (2)                 | 0                  | 219                | 16,286             |  |
| 31                           | 3,684,354                      | 0                                    | 3,684,354           | 0                                 | 50,684           | (1,108)             | 0                  | 49,576             | 3,733,930          |  |
| Contract 1                   | 32,718,646                     | 0                                    | 32,718,646          | (28,537)                          | 146,198          | (7,889)             | 0                  | 109,771            | 32,828,417         |  |
| Contract 2                   | 40,823,978                     | 0                                    | 40,823,978          | (1,600,971)                       | (1,098,380)      | (989)               | 0                  | (2,700,340)        | 38,123,638         |  |
| Contract 3                   | 40,642,969                     | 0                                    | 40,642,969          | (141,542)                         | (1,886,440)      | 0                   | 0                  | (2,027,983)        | 38,614,986         |  |
| <b>Subtotal</b>              | <b>481,326,994</b>             | <b>0</b>                             | <b>481,326,994</b>  | <b>(1,771,050)</b>                | <b>2,212,000</b> | <b>(71,719)</b>     | <b>0</b>           | <b>369,231</b>     | <b>481,696,225</b> |  |
| Rev Adj - Deferred NPC       | 1,779,139                      | 0                                    | 1,779,139           | (1,779,139)                       | 0                | 0                   | 0                  | (1,779,139)        | 0                  |  |
| Rev Accounting Adj           | (9,193,489)                    | 0                                    | (9,193,489)         | 9,193,489                         | 0                | 0                   | 0                  | 9,193,489          | 0                  |  |
| Solar Feed-In Rev            | 1,739,304                      | (1,739,304)                          | 0                   | 0                                 | 0                | 0                   | 0                  | 0                  | 0                  |  |
| DSM                          | 354,635                        | (354,635)                            | 0                   | 0                                 | 0                | 0                   | 0                  | 0                  | 0                  |  |
| DST (DSM&STEP)               | 0                              | 0                                    | 0                   | (9,431,629)                       | 0                | 0                   | 0                  | (9,431,629)        | (9,431,629)        |  |
| Blue Sky                     | 58,817                         | (58,817)                             | 0                   | 0                                 | 0                | 0                   | 0                  | 0                  | 0                  |  |
| Rev Adj - Property Insurance | (475,429)                      | 475,429                              | 0                   | 0                                 | 0                | 0                   | 0                  | 0                  | 0                  |  |
| <b>Subtotal</b>              | <b>(5,737,024)</b>             | <b>(1,677,326)</b>                   | <b>(7,414,350)</b>  | <b>(2,017,279)</b>                | <b>0</b>         | <b>0</b>            | <b>0</b>           | <b>(2,017,279)</b> | <b>(9,431,629)</b> |  |
| Unbilled                     | 2,212,000                      | 0                                    | 2,212,000           | 0                                 | (2,212,000)      | 0                   | 0                  | (2,212,000)        | 0                  |  |
| AGA/Revenue Credit           | 725,930                        | 0                                    | 725,930             | 0                                 | 0                | 0                   | 0                  | 0                  | 725,930            |  |
| <b>Total</b>                 | <b>478,527,900</b>             | <b>(1,677,326)</b>                   | <b>476,850,574</b>  | <b>(3,788,330)</b>                | <b>0</b>         | <b>(71,719)</b>     | <b>0</b>           | <b>(3,860,048)</b> | <b>472,990,526</b> |  |

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|   | Type 1 Adjustments             |                                      |                     |                                   |                 |                     |                    | Adjusted Actual    |
|---|--------------------------------|--------------------------------------|---------------------|-----------------------------------|-----------------|---------------------|--------------------|--------------------|
|   | 305 Report Booked <sup>1</sup> | Reconciling Adjustments <sup>2</sup> | Unadjusted Revenues | Normalization <sup>3</sup> Type A | Unbilled Type A | Schedule 195 Type A | Temperature Type B |                    |
| <b>Irrigation</b>                           |                                |                                      |                     |                                   |                 |                     |                    |                    |
| 10  | 18,451,121                     | 0                                    | 18,451,121          | 0                                 | 47,465          | (220)               | (918,151)          | (870,906)          |
| 10-135                                      | 596,504                        | 0                                    | 596,504             | 0                                 | 1,535           | (7)                 | (29,683)           | (28,155)           |
| <b>Subtotal</b>                             | <b>19,047,625</b>              | <b>0</b>                             | <b>19,047,625</b>   | <b>0</b>                          | <b>49,000</b>   | <b>(227)</b>        | <b>(947,834)</b>   | <b>(899,061)</b>   |
| Rev Adj - Deferred NPC                      | 0                              | 0                                    | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| Rev Accounting Adj                          | (44,338)                       | 0                                    | (44,338)            | 44,338                            | 0               | 0                   | 0                  | 44,338             |
| Solar Feed-In Rev                           | 36,919                         | (36,919)                             | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| DSM   | (36,591)                       | 36,591                               | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| DST (DSM&STEP)                              | 0                              | 0                                    | 0                   | (512,549)                         | 0               | 0                   | 0                  | (512,549)          |
| Blue Sky                                    | 0                              | 0                                    | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| Rev Adj - Property Insurance                | (17,359)                       | 17,359                               | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| <b>Subtotal</b>                             | <b>(61,368)</b>                | <b>17,030</b>                        | <b>(44,338)</b>     | <b>(468,211)</b>                  | <b>0</b>        | <b>0</b>            | <b>0</b>           | <b>(468,211)</b>   |
| Unbilled AGA/Revenue Credit                 | 49,000                         | 0                                    | 49,000              | 0                                 | (49,000)        | 0                   | 0                  | (49,000)           |
|   | 271,901                        | 0                                    | 271,901             | 0                                 | 0               | 0                   | 0                  | 271,901            |
| <b>Total</b>                                | <b>19,307,157</b>              | <b>17,030</b>                        | <b>19,324,187</b>   | <b>(468,211)</b>                  | <b>0</b>        | <b>(227)</b>        | <b>(947,834)</b>   | <b>(1,416,272)</b> |
| <b>Public Street &amp; Highway Lighting</b> |                                |                                      |                     |                                   |                 |                     |                    |                    |
| 7   | 17,288                         | 0                                    | 17,288              | 0                                 | 419             | (2)                 | 0                  | 417                |
| 11  | 4,365,855                      | 0                                    | 4,365,855           | 0                                 | 105,884         | (415)               | 0                  | 105,469            |
| 12E   | 3,180,604                      | 0                                    | 3,180,604           | 0                                 | 77,138          | (553)               | 0                  | 76,585             |
| 12F   | 152,086                        | 0                                    | 152,086             | 0                                 | 3,688           | (26)                | 0                  | 3,662              |
| 12P   | 433,339                        | 0                                    | 433,339             | 0                                 | 10,510          | (75)                | 0                  | 10,435             |
| 15M   | 75,264                         | 0                                    | 75,264              | 0                                 | 1,825           | (14)                | 0                  | 1,811              |
| 15T   | 475,635                        | 0                                    | 475,635             | 0                                 | 11,536          | (109)               | 0                  | 11,427             |
| <b>Subtotal</b>                             | <b>8,700,069</b>               | <b>0</b>                             | <b>8,700,069</b>    | <b>0</b>                          | <b>211,000</b>  | <b>(1,195)</b>      | <b>0</b>           | <b>209,805</b>     |
| Rev Adj - Deferred NPC                      | 0                              | 0                                    | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| Rev Accounting Adj                          | (303,999)                      | 0                                    | (303,999)           | 303,999                           | 0               | 0                   | 0                  | 303,999            |
| Solar Feed-In Rev                           | 41,239                         | (41,239)                             | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| DSM   | 1,246                          | (1,246)                              | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| DST (DSM&STEP)                              | 0                              | 0                                    | 0                   | (222,880)                         | 0               | 0                   | 0                  | (222,880)          |
| Blue Sky                                    | 0                              | 0                                    | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| Rev Adj - Property Insurance                | 0                              | 0                                    | 0                   | 0                                 | 0               | 0                   | 0                  | 0                  |
| <b>Subtotal</b>                             | <b>(261,515)</b>               | <b>(42,484)</b>                      | <b>(303,999)</b>    | <b>81,119</b>                     | <b>0</b>        | <b>0</b>            | <b>0</b>           | <b>81,119</b>      |
| Unbilled AGA/Revenue Credit                 | 211,000                        | 0                                    | 211,000             | 0                                 | (211,000)       | 0                   | 0                  | (211,000)          |
|   | 4,662                          | 0                                    | 4,662               | 0                                 | 0               | 0                   | 0                  | 4,662              |
| <b>Total</b>                                | <b>8,654,216</b>               | <b>(42,484)</b>                      | <b>8,611,732</b>    | <b>81,119</b>                     | <b>0</b>        | <b>(1,195)</b>      | <b>0</b>           | <b>79,925</b>      |
|   |                                |                                      |                     |                                   |                 |                     |                    | <b>8,909,875</b>   |

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|  | 305 Report Booked <sup>1</sup> | Reconciling Adjustments <sup>2</sup> | Unadjusted Revenues   | Type 1 Adjustments                |                 |                     |                     |                     | Total Adjustment     | Adjusted Actual  |
|--|--------------------------------|--------------------------------------|-----------------------|-----------------------------------|-----------------|---------------------|---------------------|---------------------|----------------------|------------------|
|  |                                |                                      |                       | Normalization <sup>3</sup> Type A | Unbilled Type A | Schedule 195 Type A | Temperature Type B  |                     |                      |                  |
| <b>Other Sales to Public Authorities</b> |                                |                                      |                       |                                   |                 |                     |                     |                     |                      |                  |
| 9  | 3,363,213                      | 0                                    | 3,363,213             | 0                                 | 0               | (628)               | 10,638              | 10,009              | 3,373,222            | 0                |
| 31                                       | 0                              | 0                                    | 0                     | 0                                 | 0               | 0                   | 0                   | 0                   | 0                    | 0                |
| <b>Subtotal</b>                          | <b>3,363,213</b>               | <b>0</b>                             | <b>3,363,213</b>      | <b>0</b>                          | <b>0</b>        | <b>(628)</b>        | <b>10,638</b>       | <b>10,009</b>       | <b>3,373,222</b>     | <b>0</b>         |
| Rev Adj - Deferred NPC                   | 0                              | 0                                    | 0                     | 0                                 | 0               | 0                   | 0                   | 0                   | 0                    | 0                |
| Rev Accounting Adj                       | (72,058)                       | 0                                    | (72,058)              | 72,058                            | 0               | 0                   | 0                   | 72,058              | 0                    | 0                |
| Solar Feed-In Rev                        | 17,631                         | (17,631)                             | 0                     | 0                                 | 0               | 0                   | 0                   | 0                   | 0                    | 0                |
| DSM                                      | 13,464                         | (13,464)                             | 0                     | 0                                 | 0               | 0                   | 0                   | 0                   | 0                    | 0                |
| DST (DSM&STEP)                           | 0                              | 0                                    | 0                     | (92,699)                          | 0               | 0                   | 0                   | (92,699)            | (92,699)             | 0                |
| Blue Sky                                 | 0                              | 0                                    | 0                     | 0                                 | 0               | 0                   | 0                   | 0                   | 0                    | 0                |
| Rev Adj - Property Insurance             | 0                              | 0                                    | 0                     | 0                                 | 0               | 0                   | 0                   | 0                   | 0                    | 0                |
| <b>Subtotal</b>                          | <b>(40,963)</b>                | <b>(31,095)</b>                      | <b>(72,058)</b>       | <b>(20,640)</b>                   | <b>0</b>        | <b>0</b>            | <b>0</b>            | <b>(20,640)</b>     | <b>(92,699)</b>      | <b>0</b>         |
| Unbilled AGA/Revenue Credit              | 0                              | 0                                    | 0                     | 0                                 | 0               | 0                   | 0                   | 0                   | 0                    | 0                |
| 0  | 0                              | 0                                    | 0                     | 0                                 | 0               | 0                   | 0                   | 0                   | 0                    | 0                |
| <b>Total</b>                             | <b>3,322,249</b>               | <b>(31,095)</b>                      | <b>3,291,154</b>      | <b>(20,640)</b>                   | <b>0</b>        | <b>(628)</b>        | <b>10,638</b>       | <b>(10,631)</b>     | <b>3,280,523</b>     | <b>0</b>         |
| <b>Total</b>                             | <b>2,029,438,558</b>           | <b>(7,318,937)</b>                   | <b>2,022,119,621</b>  | <b>(8,421,158)</b>                | <b>0</b>        | <b>(308,633)</b>    | <b>(34,448,403)</b> | <b>(43,178,193)</b> | <b>1,978,941,428</b> | <b>Ref 3.1.1</b> |
|  | <b>Ref 3.1.1</b>               | <b>Ref 3.1.1</b>                     | <b>Ref 2.3, Ln 99</b> | <b>Ref 3.2</b>                    | <b>Ref 3.2</b>  | <b>Ref 3.2</b>      | <b>Ref 3.1</b>      | <b>Ref 3.1.1</b>    | <b>Ref 3.1.1</b>     | <b>Ref 3.1.1</b> |

1 All revenues are as booked in the Company's revenue reporting system.

2 Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky, solar feed-in revenue, and Demand-side Management revenue.

3 Includes removal of revenue accounting adjustments, deferred Net Power Cost, Utah solar program schedule 195 revenue, STEP revenue, buy-through and normalization of special contract revenue, and out of period revenue adjustments.

|                                   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b>     |                |             |                          |               |                 |                           |             |
| Residential                       | 440            | A           | (761,177)                | UT            | 100.000%        | (761,177)                 |             |
| Commercial                        | 442            | A           | (3,698,782)              | UT            | 100.000%        | (3,698,782)               |             |
| Industrial                        | 442            | A           | 758,503                  | UT            | 100.000%        | 758,503                   |             |
| Special Contracts                 | 442            | A           | (4,618,552)              | UT            | 100.000%        | (4,618,552)               |             |
| Irrigation                        | 442            | A           | (468,439)                | UT            | 100.000%        | (468,439)                 |             |
| Public Street & Highway           | 444            | A           | 79,925                   | UT            | 100.000%        | 79,925                    |             |
| Other Sales to Public Authorities | 445            | A           | (21,269)                 | UT            | 100.000%        | (21,269)                  |             |
|                                   |                |             | <u>(8,729,790)</u>       |               |                 | <u>(8,729,790)</u>        | 3.1.1       |

**Description of Adjustment:**

Included in general business revenue are a number of items that need to be adjusted for reporting and ratemaking regulatory results. These items include removal of revenue accounting adjustments, Utah deferred net power cost, Utah solar program Schedule 195 revenue, STEP revenue, buy-through and normalization of special contract revenue and out-of-period revenue.

|                                       | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b>         |                |             |                          |               |                 |                           |             |
| Remove 12 ME Dec 2017 Allowance Sales | 4118           | B           | 177                      | SE            | 42.601%         | 75                        | 3.3.2       |
| Add 12 ME Dec 2017 Amortization       | 4118           | B           | (3,362)                  | SE            | 42.601%         | (1,432)                   | 3.3.1       |
| <b>Adjustment to Rate Base:</b>       |                |             |                          |               |                 |                           |             |
| Regulatory Deferred Sales             | 25398          | B           | (2,008)                  | SE            | 42.601%         | (856)                     | 3.3.1       |
| <b>Adjustment to Tax:</b>             |                |             |                          |               |                 |                           |             |
| Deferred Income Tax Balance           | 190            | B           | 762                      | SE            | 42.601%         | 325                       | 3.3.1       |
| Schedule M Addition                   | SCHMAT         | B           | 177                      | SE            | 42.601%         | 75                        | 3.3.1       |
| Schedule M Deduction                  | SCHMDT         | B           | 3,362                    | SE            | 42.601%         | 1,432                     | 3.3.1       |
| Deferred Income Tax Expense           | 41010          | B           | 1,276                    | SE            | 42.601%         | 543                       | 3.3.1       |
| Deferred Income Tax Expense           | 41110          | B           | (67)                     | SE            | 42.601%         | (29)                      | 3.3.1       |

**Description of Adjustment:**

The Environmental Protection Agency (EPA) has established guidelines that govern the volume of sulfur dioxide (SO2) that can be emitted from 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 Public Service Commission of Utah 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 twelve months ended December 2017 with the four-year amortization amount.

Rocky Mountain Power  
 Results of Operations - December 2017  
 SO2 Emission Allowance Sales

Beginning of the Period  
 Ending of the Period

Dec-16  
 Dec-17

| Description   | Date Booked | Sales to Date | Accumulated Amortization Dec-17 | End Unamort Balance Dec-17 | Current Period Amortization 12 ME Dec-17 | Beg Unamort. Balance Dec-16 | Unrealized Gain SCHMAT 12 ME Dec-17 | Realized Gain SCHMDT 12 ME Dec-17 | D.I.T. Expense 12 ME Dec-17 | Accumulated Deferred Income Tax Dec-16 | Accumulated Deferred Income Tax Dec-17 |
|---------------|-------------|---------------|---------------------------------|----------------------------|--|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|--|--|
| Apr 2012 Sale | Apr-12      | 1,814         | 1,814                           | 0                          | 0  | 0                           | 0                                   | 0                                 | 0                           | 0                                      | 0                                      |
| Aug 2012 Sale | Aug-12      | 26,000        | 26,000                          | 0                          | 0  | 0                           | 0                                   | 0                                 | 0                           | 0                                      | 0                                      |
| Dec 2012 Sale | Dec-12      | 22,074        | 22,074                          | 0                          | 0  | 0                           | 0                                   | 0                                 | 0                           | 0                                      | 0                                      |
| Feb 2013 Sale | Feb-13      | 9,775         | 9,775                           | 0                          | 187                                      | 187                         | 0                                   | 187                               | 71                          | 0                                      | 71                                     |
| Apr 2013 Sale | Apr-13      | 736           | 736                             | 0                          | 61                                       | 61                          | 0                                   | 61                                | 23                          | 0                                      | 23                                     |
| Sep 2013 Sale | Sep-13      | 15,950        | 15,950                          | 0                          | 2,670                                    | 2,670                       | 0                                   | 2,670                             | 1,013                       | 0                                      | 1,013                                  |
| Apr 2014 Sale | Apr-14      | 1,117         | 1,035                           | 82                         | 276                                      | 358                         | 0                                   | 276                               | 105                         | 136                                    | 31                                     |
| Apr 2015 Sale | Apr-15      | 320           | 231                             | 89                         | 84                                       | 173                         | 0                                   | 84                                | 32                          | 66                                     | 34                                     |
| Apr 2016 Sale | Apr-16      | 188           | 84                              | 104                        | 48                                       | 152                         | 0                                   | 48                                | 18                          | 58                                     | 39                                     |
| Apr 2017 Sale | Apr-17      | 177           | 36                              | 141                        | 36                                       | 0                           | 177                                 | 36                                | (53)                        | 0                                      | 53                                     |
| Totals        |             | 77,734        | 77,734                          | 416                        | 3,362                                    | 3,601                       | 177                                 | 3,362                             | 1,209                       | 1,367                                  | 158                                    |

|                                |  |       |         |
|--------------------------------|--|-------|---------|
| SO2 Credit Unamortized Balance |  | 3,601 | Ref 3.3 |
| Beginning Balance              |  | 416   | Ref 3.3 |
| Ending Balance                 |  | 2,008 | Ref 3.3 |
| Average Balance                |  | 1,777 | Ref 3.3 |
| SO2 Sales                      |  | 1,276 | Ref 3.3 |
| 12 Months Ended December 2017  |  | (67)  | Ref 3.3 |
| Deferred Income Tax            |  | 1,209 | Ref 3.3 |
| Beginning Balance              |  | 158   | Ref 3.3 |
| Ending Balance                 |  | 762   | Ref 3.3 |
| Average Balance                |  | 1,367 | Ref 3.3 |

**Rocky Mountain Power**  
**Results of Operations -December 2017**  
**SO2 Emission Allowance Sales**  
**SAP Account 301947 - Actuals for 12 Months Ended December 2017**

| Year | Month | Amount | Accumulated Amount    |
|------|-------|--------|-----------------------|
| 2017 | 1     | -      | -                     |
| 2017 | 2     | -      | -                     |
| 2017 | 3     | -      | -                     |
| 2017 | 4     | (177)  | (177)                 |
| 2017 | 5     | -      | (177)                 |
| 2017 | 6     | -      | (177)                 |
| 2017 | 7     | -      | (177)                 |
| 2017 | 8     | -      | (177)                 |
| 2017 | 9     | -      | (177)                 |
| 2017 | 10    | -      | (177)                 |
| 2017 | 11    | -      | (177)                 |
| 2017 | 12    | -      | <b>(177) Ref. 3.3</b> |

**GL Account Balance**  
**Account Number 301947**

**12 Months Ended December 2017**

| <b>G/L Account Balance Display</b>   |        |                     |         |                    |
|--|--------|---------------------|---------|--------------------|
| Document currency            Document currency            Document currency            Business area |        |                     |         |                    |
| Account number   | 301947 | Emissions/Allow Rev |         |                    |
| Company code   | 1000   | PacifiCorp          |         |                    |
| Business area  |        |                     |         |                    |
| Fiscal year  | 2018   |                     |         |                    |
| All documents in currency  | *      | Display currency    | USD     |                    |
|  |        |                     |         |                    |
| Period   | Debit  | Credit              | Balance | Cumulative balance |
| Balance Car...   |        |                     |         |                    |
| 1  |        |                     |         |                    |
| 2  |        |                     |         |                    |
| 3  |        |                     |         |                    |
| 4  | 31.46  | 208.33              | 176.87- | 176.87-            |
| 5  |        | 0.02                | 0.02-   | 176.89-            |
| 6  |        |                     |         | 176.89-            |
| 7  |        |                     |         | 176.89-            |
| 8  |        |                     |         | 176.89-            |
| 9  |        |                     |         | 176.89-            |
| 10   |        |                     |         | 176.89-            |
| 11   |        |                     |         | 176.89-            |
| 12   |        |                     |         | 176.89-            |
| 13   |        |                     |         | 176.89-            |
| 14   |        |                     |         | 176.89-            |
| 15   |        |                     |         | 176.89-            |
| 16   |        |                     |         | 176.89-            |
| Total  | 31.46  | 208.35              | 176.89- | 176.89-            |

**Rocky Mountain Power  
Utah Results of Operations - December 2017  
REC Revenue Reallocation**

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b>  |                |             |                          |               |                 |                           |             |
| <b>Add December 2017 REC Revenue Reallocated According to RPS Eligibility:</b> |                |             |                          |               |                 |                           |             |
| <u>OR/CA/WA RPS Eligible:</u>  |                |             |                          |               |                 |                           |             |
| Reallocate Increm. Rev. - Non-RPS States                                       | 456            | A           | 389,180                  | SG            | 43.504%         | 169,310                   | 3.4.2       |
| Adjustment for CA RPS Banking  | 456            | A           | (16,789)                 | CA            | 0.000%          | -                         | 3.4.2       |
| Adjustment for OR RPS Banking  | 456            | A           | (283,480)                | OR            | 0.000%          | -                         | 3.4.2       |
| Adjustment for WA RPS Banking  | 456            | A           | (88,911)                 | WA            | 0.000%          | -                         |             |
|  |                |             | -                        |               |                 | 169,310                   |             |
| <u>OR/CA RPS Eligible</u>  |                |             |                          |               |                 |                           |             |
| Reallocate Increm. Rev. - Non-RPS States                                       | 456            | A           | 921,359                  | SG            | 43.504%         | 400,829                   | 3.4.2       |
| Adjustment for CA RPS Banking  | 456            | A           | (51,517)                 | CA            | 0.000%          | -                         | 3.4.2       |
| Adjustment for OR RPS Banking  | 456            | A           | (869,842)                | OR            | 0.000%          | -                         | 3.4.2       |
|  |                |             | -                        |               |                 | 400,829                   |             |
| <u>CA RPS Eligible</u>   |                |             |                          |               |                 |                           |             |
| Reallocate Increm. Rev. - Non-RPS States                                       | 456            | A           | 5,429                    | SG            | 43.504%         | 2,362                     | 3.4.2       |
| Adjustment for CA RPS Banking  | 456            | A           | (5,429)                  | CA            | 0.000%          | -                         | 3.4.2       |
| Adjustment for OR RPS - Ineligible Wind  | 456            | A           | (91,665)                 | OR            | 0.000%          | -                         | 3.4.2       |
| Adjustment for OR RPS - Ineligible Wind  | 456            | A           | 91,665                   | OTHER         | 0.000%          | -                         | 3.4.2       |
|  |                |             | -                        |               |                 | 2,362                     |             |
| Remove December 2017 REC Deferrals   | 456            | A           | (1,345,472)              | SG            | 43.504%         | (585,336)                 | 3.4.1       |
| Retain 10% Incentive on REC Revenue  | 456            | A           | (210,152)                | UT            | 100.000%        | (210,152)                 | 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. 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 revenue for the 12 months ended December 2017 and reallocates the OR, CA, and WA amounts to the Company's other jurisdictions.

This adjustment reflects actual REC revenue for the twelve months ended December 2017 and also includes the 10 percent incentive under paragraph 39 of Docket No. 11-035-200 Stipulation. REC deferrals are also removed for all states. The Utah deferral is added back on a type A basis as part of adjustment 3.6.



Rocky Mountain Power  
Utah Results of Operations - December 2017  
REC Revenue  
Unadjusted Data

| Posting Date                     | Fin Accrual        | Fin Reversal     | Back Office Actual | SAP Total          |
|----------------------------------|--------------------|------------------|--------------------|--------------------|
| FERC Acct (Ref B1)               | 4562700            | 4562700          | 4562700            |                    |
| SAP Acct                         | 301944             | 301944           | 301945             |                    |
| January-17                       | (1,069,485)        | 820,114          | (819,738)          | (1,069,108)        |
| February-17                      | (298,486)          | 1,069,485        | (975,950)          | (204,951)          |
| March-17                         | (151,639)          | 298,486          | (321,376)          | (174,529)          |
| April-17                         | (270,365)          | 151,639          | (221,575)          | (340,300)          |
| May-17                           | (549,254)          | 270,365          | -                  | (278,889)          |
| June-17                          | (211,901)          | 549,254          | (545,570)          | (208,217)          |
| July-17                          | (193,505)          | 211,901          | (18,654)           | (258)              |
| August-17                        | (200,912)          | 193,505          | (431,346)          | (438,753)          |
| September-17                     | (367)              | 200,912          | (195,850)          | 4,695              |
| October-17                       | (161,239)          | 367              | (3,375)            | (164,246)          |
| November-17                      | (389,862)          | 161,239          | (160,720)          | (389,344)          |
| December-17                      | (221,994)          | 389,862          | (418,616)          | (250,748)          |
| <b>12 ME December 2017 Total</b> | <b>(3,719,009)</b> | <b>4,317,129</b> | <b>(4,112,769)</b> | <b>(3,514,649)</b> |

Ref 3.4.2

## REC deferrals included in unadjusted results:

FERC Account 4562700  
Amount Yr. Ended December 2017 **(1,345,472) Ref 3.4**

## 10 Percent Incentive Details:

Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)  
Less: 10 Percent Incentive to be retained by the Company  
Base Year REC Revenues (Excluding LJ indemnity loss)

| Utah           | Ref             |
|----------------|-----------------|
| Allocated      |                 |
| 2,101,519      | Ref. 3.4.2      |
| <b>210,152</b> | <b>Ref. 3.4</b> |
| 1,891,367      |                 |

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 REC Revenue  
 Adjustment to Reallocate December 2017 Revenue

|   |                        |
|---|------------------------|
| December 2017 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources | \$ 710,739             |
| December 2017 - Unadjusted REC CA/OR RPS Eligible Resources             | \$ 2,453,675           |
| December 2017 - Unadjusted REC Revenues CA RPS Eligible Resources       | \$ 350,235             |
| Total December 2017 Unadjusted REC Revenue                              | \$ 3,514,649 Ref 3.4.1 |

Reallocate December 2017 REC Revenue for Renewable Portfolio Standards

| Type   | Factor | Total              | California | Oregon      | Washington     | Wyoming        | Utah             | Idaho          | FERC         | Other         |
|--|--------|--------------------|------------|-------------|----------------|----------------|------------------|----------------|--------------|---------------|
|  | SG     | 100.000%           | 1.5264%    | 25.7728%    | 8.0834%        | 15.1009%       | 43.5042%         | 5.9786%        | 0.0337%      |               |
| <b>December 2017 REC Rev - Eligible for CA/OR/WA RPS</b> | SG     | 710,739            | 10,849     | 183,178     | 57,452         | 107,328        | 309,201          | 42,492         | 240          |               |
| Adjustment for RPS/Commission order                      | SG     | Ref 3.4<br>389,180 | 5,940      | 100,303     | 31,459         | 58,770         | 169,310          | 23,267         | 131          |               |
| Adjustment for RPS/Commission order                      | Situs  | (389,180)          | (16,789)   | (283,480)   | (88,911)       |                |                  |                |              |               |
| <b>December 2017 REC Revenues - Reallocated Totals</b>   |        | <b>710,739</b>     | <b>-</b>   | <b>-</b>    | <b>-</b>       | <b>166,098</b> | <b>478,510</b>   | <b>65,760</b>  | <b>371</b>   |               |
| <b>December 2017 REC Rev - Eligible for CA/OR RPS</b>    | SG     | 2,453,675          | 37,453     | 632,382     | 198,340        | 370,527        | 1,067,451        | 146,695        | 827          |               |
| Adjustment for RPS/Commission order                      | SG     | Ref 3.4<br>921,359 | 14,064     | 237,460     | 74,477         | 139,134        | 400,829          | 55,084         | 311          |               |
| Adjustment for RPS/Commission order                      | Situs  | (921,359)          | (51,517)   | (669,842)   |                |                |                  |                |              |               |
| <b>December 2017 REC Revenues - Reallocated Totals</b>   |        | <b>2,453,675</b>   | <b>-</b>   | <b>-</b>    | <b>272,817</b> | <b>509,661</b> | <b>1,468,280</b> | <b>201,779</b> | <b>1,138</b> |               |
| <b>December 2017 REC Rev - Eligible for CA RPS Only</b>  | SG     | 350,235            | 5,346      | 90,266      | 28,311         | 52,889         | 152,367          | 20,939         | 118          |               |
| Adjustment for RPS/Commission order                      | SG     | Ref 3.4<br>5,429   | 83         | 1,399       | 439            | 820            | 2,362            | 325            | 2            |               |
| Adjustment for RPS/Commission order                      | Situs  | (5,429)            | (5,429)    | (91,665)    |                |                |                  |                |              |               |
| <b>December 2017 REC Revenue - Reallocated Totals</b>    |        | <b>350,235</b>     | <b>-</b>   | <b>-</b>    | <b>28,750</b>  | <b>53,709</b>  | <b>154,729</b>   | <b>21,264</b>  | <b>120</b>   | <b>91,665</b> |
| <b>Reallocated REC Revenue for 12 ME December 2017</b>   | SG     | 1,315,968          | 20,087     | 339,162     | 106,375        | 198,723        | 572,501          | 78,676         | 444          |               |
|  | Situs  | (1,315,968)        | (73,735)   | (1,244,988) | (86,911)       |                |                  |                |              |               |
| <b>December 2017 REC Revenue - Total Reallocated</b>     |        | <b>3,514,649</b>   | <b>-</b>   | <b>-</b>    | <b>301,566</b> | <b>729,467</b> | <b>2,101,519</b> | <b>288,802</b> | <b>1,629</b> | <b>91,665</b> |

Ref 3.4.1

Ref 3.4.1

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Wheeling Revenue

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b> |                |             |                          |               |                 |                           |             |
| Other Electric Revenue        | 456            | A           | (296,997)                | SG            | 43.504%         | (129,206)                 | 3.5.1       |

**Adjustment Detail:**

|   |                    |       |
|---|--------------------|-------|
| Actual Wheeling Revenue 12 ME December 2017   | 115,041,634        | 3.5.1 |
| Total Adjustments                             | <u>(296,997)</u>   | Above |
| Adjusted Wheeling Revenue 12 ME December 2017 | <u>114,744,637</u> | 3.5.1 |

**Description of Adjustment:**

This adjustment reflects a normalized level of wheeling revenue for the twelve months ended December 2017 by removing out-of-period and one-time adjustments.

Rocky Mountain Power  
Results of Operations - December 2017  
Wheeling Revenue

| Customer  | Total        |
|---|--------------|
| Bonneville Power Administration                           | (4,531,932)  |
| Basin Electric Power Cooperative                          | (1,076,334)  |
| Black Hills, Inc.   | (3,681,816)  |
| Bonneville Power Administration                           | (16,922,362) |
| Cargill Power Markets, LLC                                | (585,482)    |
| Constellation (Exelon)                                    | (1,054,621)  |
| Coral Power/Shell   | (1,864,887)  |
| Deseret Generation & Transmission Cooperative             | (5,566,705)  |
| Fall River Rural Electric Cooperative                     | (151,308)    |
| Foot Creek III, LLC                                       | (61,292)     |
| Idaho Power Company                                       | (1,239,574)  |
| Morgan Stanley Capital Group, Inc.                        | (4,083,971)  |
| Pacific Gas & Electric Company                            | (12,688,119) |
| Portland General Electric                                 | (3,314)      |
| Powerex Corporation                                       | (19,738,604) |
| Anvangrid (Iberdrola)                                     | (5,551,802)  |
| Rainbow Energy Marketing                                  | (541,385)    |
| Sierra Pacific Power                                      | (32,310)     |
| State of South Dakota                                     | (147,812)    |
| TransAlta Energy  | (250,724)    |
| Tri-State Generation and Trans.                           | (734,294)    |
| Utah Associated Municipal Power Systems                   | (21,264,145) |
| Utah Municipal Power Agency                               | (4,055,383)  |
| Warm Springs  | (119,700)    |
| Western Area Power Administration                         | (99,913)     |
| Western Area Power Administration                         | (3,186,080)  |
| NextEra Energy Resources, LLC                             | (3,285,578)  |
| Southern Calif Edison Com Direct                          | (3,902,311)  |
| US Bureau of Reclamation                                  | (52,065)     |
| Moon Lake Electric Association                            | (19,262)     |
| Eugene Water and Electric Board                           | (970,346)    |
| Enel  | 46           |
| Municipal Energy Agency of Nebraska                       | (4,513)      |
| Cryq Energy, Inc.( Raser Power Systems LLC/Intermountain) | (470,406)    |
| Nevada  | (185,285)    |
| Sacramento Municipal Utility District                     | (948,796)    |
| Macquarie Energy, LLC                                     | (11,571)     |
| Salt River Project  | (923,898)    |
| Black Hills/Colorado Electric                             | (80,257)     |
| Eagle Energy Partners LP                                  | (5,024)      |
| The Energy Authority                                      | (34,965)     |
| Southern California PPA                                   | (54,739)     |
| Tenaska Power Services Co                                 | (160,057)    |
| Los Angeles Dept Water & Power                            | (118,386)    |
| Simplot Phosphaes, LLC                                    | (7,770)      |
| Powder River Energy Corporation                           | (358)        |
| Brookfield Energy Marketing LP                            | (40,985)     |
| Constellation NewEnergy, Inc.                             | (8,228)      |
| Clatskanie PUD  | (1,255,776)  |
| City of Anaheim   | (480,853)    |
| Westar Energy, Inc.                                       | (4,306)      |
| Calpine Energy Solutions, LLC                             | (543,287)    |
| Arizona Public Service Company                            | (9,762)      |
| Cowlitz   | (168,684)    |
| Accruals and Adjustments                                  | 7,939,654    |

Total (115,041,634)  
Ref 3.5

| Type |   |         |
|------|---|---------|
| A    | Remove refunds and other out of period adjustments. | 269,079 |
| A    | Constellation Generation                            | 13,229  |
| A    | Southern California Edison                          | 4,273   |
| A    | Southern California PPA                             | 10,414  |

Type A adjustments (Remove out of period and one-time adj's) 296,997  
Ref 3.5

Wheeling Revenue Totals (114,744,637)  
Ref 3.5

|                                   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b>     |                |             |                          |               |                 |                           |             |
| Residential                       | 440            | A           | (1,532,821)              | UT            | 100.000%        | (1,532,821)               |             |
| Commercial & Industrial           | 442            | A           | (2,439,526)              | UT            | 100.000%        | (2,439,526)               |             |
| Public Street & Highway           | 444            | A           | (17,017)                 | UT            | 100.000%        | (17,017)                  |             |
| Other Sales to Public Authorities | 445            | A           | (6,504)                  | UT            | 100.000%        | (6,504)                   |             |
|                                   |                |             | <u>(3,995,868)</u>       |               |                 | <u>(3,995,868)</u>        |             |
| Residential                       | 440            | B           | 1,532,821                | UT            | 100.000%        | 1,532,821                 |             |
| Commercial & Industrial           | 442            | B           | 2,439,526                | UT            | 100.000%        | 2,439,526                 |             |
| Public Street & Highway           | 444            | B           | 17,017                   | UT            | 100.000%        | 17,017                    |             |
| Other Sales to Public Authorities | 445            | B           | 6,504                    | UT            | 100.000%        | 6,504                     |             |
|                                   |                |             | <u>3,995,868</u>         |               |                 | <u>3,995,868</u>          |             |
| Net Adjustment                    |                |             | <u>-</u>                 |               |                 | <u>-</u>                  |             |

**Adjustment Detail:**

|  |                           |
|--|---------------------------|
| (1) Schedule 98 REC Revenue<br>January - December 2017 | (109,672)                 |
| (2) Net Power Cost Accrual<br>January - December 2017  | (3,886,196)               |
| <b>Total Adjustment</b>                                | <u><b>(3,995,868)</b></u> |

**Allocation to FERC Accounts per column "C" ratio on page 3.1.1:**

| <u>Account Name</u>               | <u>Account</u> | <u>Amount (\$000)</u> | <u>Percent</u> |
|-----------------------------------|----------------|-----------------------|----------------|
| Residential                       | 440            | 775,688               | 38.36%         |
| Commercial & Industrial           | 442            | 1,234,529             | 61.05%         |
| Public Street & Highway           | 444            | 8,612                 | 0.43%          |
| Other Sales to Public Authorities | 445            | 3,291                 | 0.16%          |
|                                   |                | <u>2,022,120</u>      | 100.00%        |

**Description of Adjustment:**

This adjustment reflects the impact of the REC and net power cost deferrals on Utah results assuming the best estimate for the recovery of each mechanism for January - December 2017, excluding carrying charges. The items below are adjusted on a Type A basis:

- (1) Renewable Energy Credit Deferral.
- (2) Net Power Cost Deferral.

An adjustment is also included to align the Type B REC and net power cost recoveries with the Type B adjustments made to normalize revenue, jurisdictional allocation factors, and net power cost. The amounts included in the EBA and RBA are calculated based on unadjusted net power cost allocated to Utah customers using unadjusted factors. The Type B revenue, net power costs, and factors included in the Utah December 2017 Results of Operations report are normalized for temperature, and hydro production. Therefore, the revenue credited to customers from the EBA and RBA do not align with the Type B revenue and expenses included in the Utah December 2017 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

|                                  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b>    |                |             |                          |               |                 |                           |             |
| Residential                      | 440            | A           | 1,826,002                | UT            | 100.000%        | 1,826,002                 |             |
| Commercial                       | 442            | A           | 1,487,195                | UT            | 100.000%        | 1,487,195                 |             |
| Industrial (includes Irrigation) | 442            | A           | <u>1,086,803</u>         | UT            | 100.000%        | <u>1,086,803</u>          |             |
|                                  |                |             | <u>4,400,000</u>         |               |                 | <u>4,400,000</u>          | 3.7.1       |
| <b>Adjustment to Tax:</b>        |                |             |                          |               |                 |                           |             |
| Deferred Income Tax Balance      | 283            | A           | (316)                    | UT            | 100.000%        | (316)                     |             |

**Description of Adjustment:**

This adjustment reflects the January - December 2017 deferral of the 2017 Protocol Equalization Adjustment, which was approved as part of the stipulation in Docket No. 15-035-86. Per the 2017 Protocol stipulation, the Company began deferring the Equalization Adjustment on January 1, 2017 to a regulatory asset. The deferral is credited to general business revenues and was normalized out of results in the revenue accounting adjustments included in adjustment 3.2. This adjustment adds the deferral back into Utah's results of operation.

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**2017 Protocol Equalization Adjustment**  
**GL Account 187306**

The deferral of the 2017 Protocol Equalization Adjustment began 1/1/2017. The deferral is credited to revenue accounts.

Accrual

Account Description

|        |                            |                  |                  |
|--------|----------------------------|------------------|------------------|
| 187306 | Deferral of Account 187306 | <b>4,400,000</b> | <b>Ref 3.7.2</b> |
|--------|----------------------------|------------------|------------------|

Spread to Revenue Accounts

|     |                                  |                 |
|-----|----------------------------------|-----------------|
| 440 | Residential Sales                | 41.500%         |
| 442 | Commercial Sales                 | 33.800%         |
| 442 | Industrial (includes Irrigation) | 24.700%         |
|     |                                  | <u>100.000%</u> |

Reduce Revenue Accounts for Savings:

|     |                                  |                         |                |
|-----|----------------------------------|-------------------------|----------------|
| 440 | Residential Sales                | <b>1,826,002</b>        | <b>Ref 3.7</b> |
| 442 | Commercial & Industrial Sales    | <b>1,487,195</b>        | <b>Ref 3.7</b> |
| 442 | Industrial (includes Irrigation) | <b>1,086,803</b>        | <b>Ref 3.7</b> |
|     |                                  | <u><b>4,400,000</b></u> |                |

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**2017 Protocol Deferral**  
**GL Account 187306**

Per the 2017 Protocol stipulation, the Equalization Adjustment is deferred on a monthly basis of \$366,667 per month until the rate effective date of the next general rate case.

|                                  | <u>Beg Balance</u> | <u>Deferral</u>  | <u>Amortization</u> | <u>End Balance</u> |
|----------------------------------|--------------------|------------------|---------------------|--------------------|
| 2017 January                     | -                  | 366,667          |                     | 366,667            |
| February                         | 366,667            | 366,667          |                     | 733,334            |
| March                            | 733,334            | 366,667          |                     | 1,100,001          |
| April                            | 1,100,001          | 366,667          |                     | 1,466,668          |
| May                              | 1,466,668          | 366,667          |                     | 1,833,335          |
| June                             | 1,833,335          | 366,667          |                     | 2,200,002          |
| July                             | 2,200,002          | 366,667          |                     | 2,566,669          |
| August                           | 2,566,669          | 366,667          |                     | 2,933,336          |
| September                        | 2,933,336          | 366,667          |                     | 3,300,003          |
| October                          | 3,300,003          | 366,667          |                     | 3,666,670          |
| November                         | 3,666,670          | 366,667          |                     | 4,033,337          |
| December                         | 4,033,337          | 366,663          |                     | 4,400,000          |
| Amortization 12 ME December 2017 |                    | <b>4,400,000</b> |                     |                    |
|                                  |                    | <b>Ref 3.7.1</b> |                     |                    |



|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b> |                |             |                          |               |                 |                           |             |
| NTUA Revenues                 | 447            | A           | (8,041,898)              | FERC          | 0.000%          | -                         |             |
| NTUA Revenues                 | 447            | A           | <u>8,041,898</u>         | UT            | 100.000%        | <u>8,041,898</u>          |             |
|                               |                |             | <u>-</u>                 |               |                 | <u>8,041,898</u>          |             |

**Description of Adjustment:**

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended December 2017 to be consistent with the treatment of loads.

## **4. O&M ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 4 Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

|    |                              | Type A<br>4.1                         | Type A<br>4.5                    | Type B<br>4.2     | Type B<br>4.3                          | Type B<br>4.4  |
|----|------------------------------|---------------------------------------|----------------------------------|-------------------|--|--|
|    | Total Adjustments            | Misc. General<br>Expense &<br>Revenue | Remove Non-<br>Recurring Entries | Insurance Expense | Generation<br>Expense<br>Normalization | Revenue Sensitive<br>Items and<br>Uncollectible<br>Expense |
| 1  | Operating Revenues:          |                                       |                                  |                   |  |  |
| 2  | General Business Revenues    | -                                     | -                                | -                 | -                                      | -  |
| 3  | Interdepartmental            | -                                     | -                                | -                 | -                                      | -  |
| 4  | Special Sales                | -                                     | -                                | -                 | -                                      | -  |
| 5  | Other Operating Revenues     | -                                     | -                                | -                 | -                                      | -  |
| 6  | Total Operating Revenues     | -                                     | -                                | -                 | -                                      | -  |
| 7  |                              |                                       |                                  |                   |  |  |
| 8  | Operating Expenses:          |                                       |                                  |                   |  |  |
| 9  | Steam Production             | 3,982,011                             | -                                | -                 | 3,982,011                              | -  |
| 10 | Nuclear Production           | -                                     | -                                | -                 | -                                      | -  |
| 11 | Hydro Production             | -                                     | -                                | -                 | -                                      | -  |
| 12 | Other Power Supply           | 2,108,863                             | (465)                            | -                 | 2,109,328                              | -  |
| 13 | Transmission                 | -                                     | -                                | -                 | -                                      | -  |
| 14 | Distribution                 | (585)                                 | (585)                            | -                 | -                                      | -  |
| 15 | Customer Accounting          | (104,755)                             | (1,708)                          | -                 | -                                      | (103,047)  |
| 16 | Customer Service & Info      | (121,993)                             | (121,993)                        | -                 | -                                      | -  |
| 17 | Sales                        | -                                     | -                                | -                 | -                                      | -  |
| 18 | Administrative & General     | (390,728)                             | 131,587                          | (394,421)         | -                                      | (127,894)  |
| 19 |                              |                                       |                                  |                   |  |  |
| 20 | Total O&M Expenses           | 5,472,813                             | 6,836                            | (394,421)         | 6,091,339                              | (230,941)  |
| 21 |                              |                                       |                                  |                   |  |  |
| 22 | Depreciation                 | 613,461                               | -                                | 613,461           | -                                      | -  |
| 23 | Amortization                 | -                                     | -                                | -                 | -                                      | -  |
| 24 | Taxes Other Than Income      | -                                     | -                                | -                 | -                                      | -  |
| 25 | Income Taxes - Federal       | (1,763,453)                           | (15,943)                         | 1,124,173         | (909,090)                              | 2,035,536  |
| 26 | Income Taxes - State         | (239,624)                             | (2,166)                          | 152,756           | (123,530)                              | (276,596)  |
| 27 | Income Taxes - Def Net       | 1,167,388                             | -                                | (13,154)          | 1,175,557                              | -  |
| 28 | Investment Tax Credit Adj.   | -                                     | -                                | -                 | -                                      | 4,985  |
| 29 | Misc Revenue & Expense       | 40,885                                | 40,885                           | -                 | -                                      | -  |
| 30 |                              |                                       |                                  |                   |  |  |
| 31 | Total Operating Expenses:    | 5,291,470                             | 29,612                           | 1,877,236         | (251,484)                              | 3,779,207  |
| 32 |                              |                                       |                                  |                   |  |  |
| 33 | Operating Rev For Return:    | (5,291,470)                           | (29,612)                         | (1,877,236)       | 251,484                                | (3,779,207)  |
| 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              | 38,675                                | (126)                            | 14,233            | (15,906)                               | 42,124   |
| 45 | Weatherization Loans         | -                                     | -                                | -                 | -                                      | -  |
| 46 | Misc Rate Base               | -                                     | -                                | -                 | -                                      | -  |
| 47 |                              |                                       |                                  |                   |  |  |
| 48 | Total Electric Plant:        | 38,675                                | (126)                            | 14,233            | (15,906)                               | 42,124   |
| 49 |                              |                                       |                                  |                   |  |  |
| 50 | Rate Base Deductions:        |                                       |                                  |                   |  |  |
| 51 | Accum Prov For Deprec        | -                                     | -                                | -                 | -                                      | -  |
| 52 | Accum Prov For Amort         | -                                     | -                                | -                 | -                                      | -  |
| 53 | Accum Def Income Tax         | 451,174                               | -                                | -                 | 469,811                                | -  |
| 54 | Unamortized ITC              | -                                     | -                                | -                 | -                                      | (18,637)   |
| 55 | Customer Adv For Const       | -                                     | -                                | -                 | -                                      | -  |
| 56 | Customer Service Deposits    | -                                     | -                                | -                 | -                                      | -  |
| 57 | Misc Rate Base Deductions    | 243,264                               | -                                | -                 | 243,264                                | -  |
| 58 |                              |                                       |                                  |                   |  |  |
| 59 | Total Rate Base Deductions   | 694,438                               | -                                | -                 | 713,075                                | (18,637)   |
| 60 |                              |                                       |                                  |                   |  |  |
| 61 | Total Rate Base:             | 733,112                               | (126)                            | 14,233            | 697,169                                | 42,124   |
| 62 |                              |                                       |                                  |                   |  |  |
| 63 | Return on Rate Base          | -0.087%                               | 0.000%                           | -0.031%           | 0.003%                                 | -0.061%  |
| 64 |                              |                                       |                                  |                   |  |  |
| 65 | Return on Equity             | -0.169%                               | -0.001%                          | -0.059%           | 0.006%                                 | -0.119%  |
| 66 |                              |                                       |                                  |                   |  |  |
| 67 | TAX CALCULATION:             |                                       |                                  |                   |  |  |
| 68 | Operating Revenue            | (6,127,159)                           | (47,721)                         | (613,461)         | 394,421                                | (6,091,339)  |
| 69 | Other Deductions             | -                                     | -                                | -                 | -                                      | -  |
| 70 | Interest (AFUDC)             | (3,943,838)                           | -                                | (3,943,838)       | -                                      | -  |
| 71 | Interest                     | 18,703                                | (3)                              | 363               | 17,786                                 | 1,075  |
| 72 | Schedule "M" Additions       | 21,528                                | -                                | 34,664            | -                                      | -  |
| 73 | Schedule "M" Deductions      | 3,097,566                             | -                                | (0)               | 3,097,566                              | -  |
| 74 | Income Before Tax            | (5,278,061)                           | (47,718)                         | 3,364,679         | (2,720,931)                            | (6,092,414)  |
| 75 |                              |                                       |                                  |                   |  |  |
| 76 | State Income Taxes           | (239,624)                             | (2,166)                          | 152,756           | (123,530)                              | (276,596)  |
| 77 | Taxable Income               | (5,038,437)                           | (45,551)                         | 3,211,922         | (2,597,400)                            | (5,815,818)  |
| 78 |                              |                                       |                                  |                   |  |  |
| 79 | Federal Income Taxes + Other | (1,763,453)                           | (15,943)                         | 1,124,173         | (909,090)                              | (2,035,536)  |

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Miscellaneous General Expense & Revenue

|                               | ACCOUNT | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | UTAH<br>ALLOCATED | REF#  |
|-------------------------------|---------|------|------------------|--------|----------|-------------------|-------|
| <b>Adjustment to Revenue:</b> |         |      |                  |        |          |                   |       |
| Gain on Property Sales        | 421     | A    | (107,540)        | SG     | 43.504%  | (46,784)          |       |
| Gain on Property Sales        | 421     | A    | (411)            | SG-P   | 43.504%  | (179)             |       |
| Gain on Property Sales        | 421     | A    | (32,090)         | UT     | 100.000% | (32,090)          |       |
| Gain on Property Sales        | 421     | A    | 280,579          | SO     | 43.114%  | 120,969           |       |
| Loss on Property Sales        | 421     | A    | 84               | SG     | 43.504%  | 36                |       |
| Loss on Property Sales        | 421     | A    | 83               | OR     | 0.000%   | -                 |       |
| Loss on Property Sales        | 421     | A    | (2,416)          | SO     | 43.114%  | (1,042)           |       |
| Total                         |         |      | <u>138,288</u>   |        |          | <u>40,910</u>     | 4.1.1 |
| <b>Adjustment to Expense:</b> |         |      |                  |        |          |                   |       |
| Other Expenses                | 557     | A    | (1,066)          | SG     | 43.504%  | (464)             |       |
| Oper Superv & Eng             | 580     | A    | (1,207)          | SNPD   | 48.474%  | (585)             |       |
| Customer Records              | 903     | A    | (3,616)          | CN     | 47.223%  | (1,708)           |       |
| Customer Records              | 903     | A    | (10,466)         | OR     | 0.000%   | -                 |       |
| Informational Advertising     | 909     | A    | (268,982)        | CN     | 47.223%  | (127,023)         |       |
| Informational Advertising     | 909     | A    | 500              | ID     | 0.000%   | -                 |       |
| Informational Advertising     | 909     | A    | (12,151)         | OR     | 0.000%   | -                 |       |
| Informational Advertising     | 909     | A    | 5,029            | UT     | 100.000% | 5,029             |       |
| Informational Advertising     | 909     | A    | 3,240            | WY     | 0.000%   | -                 |       |
| Office Supplies and Expense   | 921     | A    | (33,529)         | SO     | 43.114%  | (14,456)          |       |
| Outside Services              | 923     | A    | (14,120)         | UT     | 100.000% | (14,120)          |       |
| Outside Services              | 923     | A    | 14,120           | SO     | 43.114%  | 6,088             |       |
| Regulatory Commission Expense | 928     | A    | 51,516           | SO     | 43.114%  | 22,211            |       |
| Regulatory Commission Expense | 928     | A    | (51,516)         | WY     | 0.000%   | -                 |       |
| Regulatory Commission Expense | 928     | A    | 1,603            | ID     | 0.000%   | -                 |       |
| Regulatory Commission Expense | 928     | A    | (1,603)          | UT     | 100.000% | (1,603)           |       |
| Duplicate Charges             | 929     | A    | 30,183           | SO     | 43.114%  | 13,013            |       |
| Advertising                   | 930     | A    | 255,000          | CN     | 47.223%  | 120,420           |       |
| Total                         |         |      | <u>(37,065)</u>  |        |          | <u>6,803</u>      | 4.1.1 |

**Description of Adjustment:**

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation.

**Rocky Mountain Power**  
**Results of Operations - Dec 2017**  
**Miscellaneous General Expense & Revenue**

| <b>Description</b>                                     | <b>FERC</b> | <b>2017P<br/>Factor</b> | <b>Amount</b>          |         |
|--|-------------|-------------------------|------------------------|---------|
| <b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b> |             |                         |                        |         |
| Gain on Property Sales                                 | 421         | SG                      | (107,540)              |         |
| Gain on Property Sales                                 | 421         | SG-P                    | (411)                  |         |
| Gain on Property Sales                                 | 421         | UT                      | (79,549)               |         |
| Gain on Property Sales                                 | 421         | SO                      | 280,579                |         |
| Gain on Property Sales                                 | 421         | UT                      | 47,459                 |         |
| Loss on Property Sales                                 | 421         | SG                      | 84                     |         |
| Loss on Property Sales                                 | 421         | OR                      | 83                     |         |
| Loss on Property Sales                                 | 421         | SO                      | (2,416)                |         |
|  |             |                         | <u>138,288</u>         | Ref 4.1 |
| <b>Non Regulated Flights</b>                           |             |                         |                        |         |
| Other Expenses   | 557         | SG                      | (1,066)                |         |
| Oper Superv & Eng                                      | 580         | SNPD                    | (1,207)                |         |
|  |             |                         | <u>(2,272)</u>         |         |
| <b>Informational &amp; Instructional Advertising</b>   |             |                         |                        |         |
| Blue Sky   | 909         | CN                      | (4,509)                |         |
| Blue Sky   | 909         | OR                      | (11,591)               |         |
| Blue Sky   | 903         | CN                      | (3,616)                |         |
| Blue Sky   | 903         | OR                      | (10,466)               |         |
| Blue Sky   | 929         | SO                      | 30,183                 |         |
| DSM  | 909         | CN                      | (703)                  |         |
| Sponsorships   | 909         | OR                      | (560)                  |         |
| Campaign   | 909         | CN                      | (255,000)              |         |
| Campaign   | 930         | CN                      | 255,000                |         |
| Remove system allocation                               | 909         | CN                      | (8,769)                |         |
| Add situs allocation                                   | 909         | ID                      | 500                    |         |
| Add situs allocation                                   | 909         | UT                      | 5,029                  |         |
| Total  | 909         | WY                      | 3,240                  |         |
|  |             |                         | <u>(1,263)</u>         |         |
| <b>FERC 921 - Office Supplies &amp; Expenses</b>       |             |                         |                        |         |
| Expense removal  | 921         | SO                      | (33,529)               |         |
| <b>FERC 923 - Outside Services</b>                     |             |                         |                        |         |
| Legal Services   | 923         | UT                      | (14,120)               |         |
| Legal Services   | 923         | SO                      | 14,120                 |         |
|  |             |                         | <u>-</u>               |         |
| <b>FERC 928 - Regulatory Commission Expense</b>        |             |                         |                        |         |
| Reclassify EverPower Wind Holdings Cost                | 928         | SO                      | 51,516                 |         |
| Reclassify EverPower Wind Holdings Cost                | 928         | WYP                     | (51,516)               |         |
| Reclassify Idaho Line Extension                        | 928         | ID                      | 1,603                  |         |
| Reclassify Idaho Line Extension                        | 928         | UT                      | (1,603)                |         |
|  |             |                         | <u>-</u>               |         |
| <b>Total Expense</b>                                   |             |                         | <u><b>(37,065)</b></u> | Ref 4.1 |

**Rocky Mountain Power  
Utah Results of Operations - December 2017  
Injuries and Damages**

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b>                    |                |             |                          |               |                 |                           |             |
| Adjust Injuries & Damages Expense to 3 year avg. | 925            | B           | (914,834)                | SO            | 43.114%         | (394,421)                 | 4.2.1       |
| <b>Adjustment to Rate Base:</b>                  |                |             |                          |               |                 |                           |             |
| Remove Injuries & Damages Reserve                | 2282           | B           | 25,694,506               | SO            | 43.114%         | 11,077,920                | 4.2.1       |
| Remove Injuries & Damages Reserve - Receivable   | 2282           | B           | (25,130,271)             | SO            | 43.114%         | (10,834,656)              | 4.2.1       |
| <b>Adjustment to Tax:</b>                        |                |             |                          |               |                 |                           |             |
| Schedule M Deduction                             | SCHMDT         | B           | 7,184,601                | SO            | 43.114%         | 3,097,566                 |             |
| Deferred Income Tax Expense                      | 41010          | B           | 2,726,628                | SO            | 43.114%         | 1,175,557                 |             |
| Deferred Income Tax Balance                      | 190            | B           | 341,574                  | SO            | 43.114%         | 147,266                   |             |
| Deferred Income Tax Balance                      | 283            | B           | 748,121                  | SO            | 43.114%         | 322,545                   |             |

**Description of Adjustment:**

This adjustment normalizes injuries and damage 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. For property insurance, during the period twelve months ended December 2017, the Company continued to accrue \$179,353 per month for property damages, consistent with the amount included in the stipulation of 11-035-200. This level of accrual took the Utah Property Insurance Reserve balance from \$3.1 million at the beginning of the year to \$5.0 million at the end, which is deemed adequate at this point. No changes in the level of accrual to this reserve are being planned at this time.

In addition, this adjustment eliminates the injuries and damages reserve, to be consistent with the cash basis method as the reserve is set up to record the difference between the cash and accrual basis. This treatment was included in the Company's rebuttal filing in Docket No. 13-035-184.

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**Injuries and Damages**

|   | Jan-15 to Dec-15<br>Cash | Jan-16 to Dec-16<br>Cash | Jan-17 to Dec-17<br>Cash | Total<br>Cash       |
|---|--------------------------|--------------------------|--------------------------|---------------------|
| Cash paid on claims   | 15,520,215               | 21,852,520               | 40,017,079               | 77,389,813          |
| Remove amounts not requested consistent with Utah Docket No. 13-035-184 | (9,948,374)              | (5,143,593)              | (13,600,111)             | (28,692,078)        |
| Net Paid  | <u>5,571,841</u>         | <u>16,708,927</u>        | <u>26,416,968</u>        | <u>48,697,735</u>   |
| Third party insurance claim proceeds                                    | (32,068,703)             | (5,031,297)              | (41,890,720)             | (78,990,720)        |
| Remove amounts not requested consistent with Utah Docket No. 13-035-184 | 32,068,703               | 2,931,297                | 19,149,849               | 54,149,848          |
| Net reimbursement from commercial insurance                             | <u>-</u>                 | <u>(2,100,000)</u>       | <u>(22,740,872)</u>      | <u>(24,840,872)</u> |
| Net Paid  |                          |                          |                          | <u>23,856,864</u>   |
| Three-Year Average  |                          |                          |                          | 7,952,288 Below     |

**Adjustment Detail:**

Included in Base Year Results

|                                 |                         |
|---------------------------------|-------------------------|
| Base Year Expense               | 7,995,858               |
| Insurance Receivable            | <u>871,264</u>          |
| Net Base Year Accrued Expense   | 8,867,122               |
| Three-Year Average - Cash Basis | 7,952,288 Above         |
| Regulatory Adjustment           | <u><u>(914,834)</u></u> |
|                                 | <b>Ref 4.2</b>          |

Injuries & Damages Reserve

|   |                             |
|---|-----------------------------|
|   | <b>13 MA Balance</b>        |
|   | <b>Dec-17</b>               |
| Injuries & Damages Reserve              | <u>(25,694,506) Ref 4.2</u> |
| Injuries & Damages Insurance Receivable | <u>25,130,271 Ref 4.2</u>   |
|   | <u>(564,235)</u>            |

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Generation Expense Normalization

|                                     | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b>       |                |             |                          |               |                 |                           |             |
| Generation Overhaul Expense - Steam | 510            | B           | 7,760,373                | SG            | 43.504%         | 3,376,085                 | 4.3.1       |
| Generation Overhaul Expense - Other | 553            | B           | 4,848,566                | SG            | 43.504%         | 2,109,328                 | 4.3.1       |
|                                     |                |             | <u>12,608,939</u>        |               |                 | <u>5,485,413</u>          |             |
| <br>                                |                |             |                          |               |                 |                           |             |
| <u>Generation O&amp;M - Coal</u>    |                |             |                          |               |                 |                           |             |
| Non NPC, Non-Overhaul Expense       | 506            | B           | 1,392,801                | SG            | 43.504%         | 605,926                   | 4.3.1       |
| Total                               |                |             | <u>14,001,740</u>        |               |                 | <u>6,091,339</u>          |             |

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the twelve months ended December 2017 using a four-year average methodology. In this adjustment, overhaul expenses from December 2014 - December 2017 are restated in constant dollars to a December 2017 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the twelve months ended December 2017 are subtracted from the four-year average which results in this adjustment. The Lake Side 2 generating unit placed in-service May 30, 2014, is comprised of the overhaul expense for the first four full years the unit is operational. This adjustment also normalizes coal O&M to a 4-year average using the same methodology.



**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**Generation Expense Normalization**

**FUNCTION: STEAM**

| Period  | Overhaul Expense | Restate to Constant |                           |
|---|------------------|---------------------|---------------------------|
|   |                  | Dollars (1)         | Constant Dollars          |
| Year Ended Dec 2014                               | 29,543,696       | 1.34%               | 29,940,519                |
| Year Ended Dec 2015                               | 29,889,716       | 1.35%               | 30,292,901                |
| Year Ended Dec 2016                               | 31,039,989       | 1.29%               | 31,441,543                |
| Year Ended Dec 2017                               | 20,211,157       | 0.00%               | 20,211,157                |
| 4 Year Average - Steam                            |                  |                     | 27,971,530                |
| Year Ended December 2017 Overhaul Expense - Steam |                  |                     | 20,211,157 Ref. 4.3.2     |
| <b>Adjustment</b>                                 |                  |                     | <b>7,760,373 Ref. 4.3</b> |

**FUNCTION: OTHER**

| Period  | Overhaul Expense | Restate to Constant |                           |
|---|------------------|---------------------|---------------------------|
|   |                  | Dollars (1)         | Constant Dollars          |
| Year Ended Dec 2014                               | 4,291,225        | 1.56%               | 4,358,251                 |
| Year Ended Dec 2015                               | 11,356,901       | 1.30%               | 11,504,163                |
| Year Ended Dec 2016                               | 1,887,191        | 1.02%               | 1,906,427                 |
| Year Ended Dec 2017                               | 796,964          | 0.00%               | 796,964                   |
| 4 Year Average                                    |                  |                     | 4,641,451                 |
| Year Ended December 2017 Overhaul Expense - Other |                  |                     | 796,964 Ref. 4.3.2        |
| <b>Adjustment</b>                                 |                  |                     | <b>3,844,487 Ref. 4.3</b> |

**LAKE SIDE 2**

| Period   | Overhaul Expense | Restate to Constant |                           |
|--|------------------|---------------------|---------------------------|
|  |                  | Dollars (1)         | Constant Dollars          |
| Year Ended Dec 2015                                    | -                | 100.00%             | -                         |
| Year Ended Dec 2016                                    | -                | 100.00%             | -                         |
| Year Ended Dec 2017                                    | -                | 100.00%             | -                         |
| Year Ending Dec 2018                                   | 4,074,200        | 98.58%              | 4,016,315                 |
| 4 Year Average   |                  |                     | 1,004,079                 |
| Year Ended December 2017 Overhaul Expense - Lakeside 2 |                  |                     | - Ref. 4.3.2              |
| <b>Adjustment</b>                                      |                  |                     | <b>1,004,079 Ref. 4.3</b> |

**FUNCTION: Steam O&M - Coal**

| Period  | O&M Expense | Restate to Constant |                           |
|---|-------------|---------------------|---------------------------|
|   |             | Dollars (1)         | Constant Dollars          |
| Year Ended Dec 2014                               | 276,298,089 | 1.34%               | 280,009,252               |
| Year Ended Dec 2015                               | 275,908,239 | 1.35%               | 279,629,988               |
| Year Ended Dec 2016                               | 270,800,921 | 1.29%               | 274,304,178               |
| Year Ended Dec 2017                               | 276,124,072 | 0.00%               | 276,124,072               |
| 4 Year Average - Steam                            |             |                     | 277,516,872               |
| Year Ended December 2017 Overhaul Expense - Steam |             |                     | 276,124,072 Above         |
| <b>Adjustment</b>                                 |             |                     | <b>1,392,801 Ref. 4.3</b> |

**Total Adjustment** 14,001,740 Ref. 4.3

(1) Ref. 4.3.3

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**Generation Expense Normalization**

| <b><u>Existing Units</u></b>    | Yr. Ended<br>Dec 2014 | Yr. Ended<br>Dec 2015 | Yr. Ended<br>Dec 2016 | Yr. Ended<br>Dec 2017  |                  |
|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------|
| <b><u>Steam Production</u></b>  |                       |                       |                       |                        |                  |
| Blundell                        | 180,000               | 154,000               | 981,000               | 367,000                |                  |
| Dave Johnston                   | 2,885,000             | 4,221,000             | 2,355,309             | 5,362,747              |                  |
| Gadsby                          | 1,705,000             | -                     | -                     | 68,308                 |                  |
| Hunter                          | 7,610,580             | 4,537,666             | 8,162,353             | -                      |                  |
| Huntington                      | 7,884,441             | 6,968,000             | -                     | -                      |                  |
| Jim Bridger                     | 7,361,000             | 6,962,000             | 6,249,089             | 5,906,742              |                  |
| Naughton                        | 31,674                | 5,183,050             | 5,366,238             | 4,646,360              |                  |
| Wyodak                          | -                     | -                     | 4,651,000             | (18,000)               |                  |
| Cholla                          | -                     | -                     | -                     | -                      |                  |
| Colstrip                        | 1,425,000             | -                     | 1,237,000             | 1,218,000              |                  |
| Craig                           | -                     | 1,110,000             | 1,657,000             | 2,660,000              |                  |
| Hayden                          | 461,000               | 754,000               | 381,000               | -                      |                  |
| <b>Subtotal - Steam</b>         | <b>29,543,696</b>     | <b>29,889,716</b>     | <b>31,039,989</b>     | <b>20,211,157</b>      | <b>Ref 4.3.1</b> |
| <b>Total Steam Production</b>   | <b>29,543,696</b>     | <b>29,889,716</b>     | <b>31,039,989</b>     | <b>20,211,157</b>      |                  |
| <b><u>Other Production</u></b>  |                       |                       |                       |                        |                  |
| Hermiston                       | 3,667,000             | 2,014,000             | -                     | 603,000                |                  |
| Currant Creek                   | 93,702                | -                     | 1,576,236             | 72,070                 |                  |
| Lake Side <sup>1</sup>          | 5,033                 | 4,788,134             | 310,955               | -                      |                  |
| Gadsby Peakers                  | -                     | -                     | -                     | -                      |                  |
| Chehalis                        | 525,490               | 4,554,767             | -                     | 121,894                |                  |
| <b>Subtotal - Other</b>         | <b>4,291,225</b>      | <b>11,356,901</b>     | <b>1,887,191</b>      | <b>796,964</b>         | <b>Ref 4.3.1</b> |
|                                 | Yr. Ended<br>Dec 2015 | Yr. Ended<br>Dec 2016 | Yr. Ended<br>Dec 2017 | Yr. Ending<br>Dec 2018 |                  |
| Lake Side 2 <sup>2</sup>        | -                     | -                     | -                     | 4,074,200              | <b>Ref 4.3.1</b> |
| <b>Total - Other Production</b> | <b>4,291,225</b>      | <b>11,356,901</b>     | <b>1,887,191</b>      | <b>4,871,164</b>       |                  |
| <b>Grand Total</b>              | <b>33,834,920</b>     | <b>41,246,618</b>     | <b>32,927,181</b>     | <b>25,082,321</b>      |                  |

<sup>1</sup> This row includes actual expense for Lake Side Units 1 and 2.

<sup>2</sup> Lake Side 2 actuals are included in the Lake Side<sup>1</sup> row above. The projected amounts for Lake Side 2 are shown in 2017 dollars.

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**Generation Expense Normalization**

|                                      |              |              |              |              |              |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>STEAM:</b>                        | <u>Dec14</u> | <u>Dec15</u> | <u>Dec16</u> | <u>Dec17</u> | <u>Dec18</u> |
| Percentage Change to December 2017   | 1.34%        | 1.35%        | 1.29%        | 0.00%        |              |
| Percentage Change from December 2017 |              |              |              |              | 98.52%       |
| <b>OTHER:</b>                        | <u>Dec14</u> | <u>Dec15</u> | <u>Dec16</u> | <u>Dec17</u> | <u>Dec18</u> |
| Percentage Change to December 2017   | 1.56%        | 1.30%        | 1.02%        | 0.00%        |              |
| Percentage Change from December 2017 |              |              |              |              | 98.58%       |

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Revenue Sensitive Items and Uncollectible Expense

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                           |             |
| Uncollectible Expense         | 904            | B           | (103,047)                | UT            | 100.000%        | (103,047)                 | 4.4.1       |
| Regulatory Commission Expense | 928            | B           | (127,894)                | UT            | 100.000%        | (127,894)                 | 4.4.1       |

**Description of Adjustment:**

This adjusts the Company's actual December 2017 uncollectible accounts expense to the December 2017 adjusted revenue by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenue) to the normalized level of general business revenue. This adjustment also reflects the impact to regulatory fees based on the normalized level of general business revenue.

**Rocky Mountain Power**  
**Utah Results of Operations - December 2017**  
**Uncollectible Expense & Revenue Sensitive Items**

|                                |                     |                 |
|--------------------------------|---------------------|-----------------|
| Unadjusted Revenue             | 2,022,119,621       |                 |
| Temperature Normalized Revenue | 1,978,941,428       |                 |
| Incremental change             | <u>(43,178,193)</u> |                 |
| Uncollectible Expense          | 4,825,886           |                 |
| Uncollectible %                | 0.239%              |                 |
| <b>Uncollectible Expense</b>   | <b>(103,047)</b>    | <b>Ref. 4.4</b> |
| PUC Fees %                     | 0.296%              |                 |
| <b>PUC Fees Expense</b>        | <b>(127,894)</b>    | <b>Ref. 4.4</b> |

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Remove Non-Recurring Entries

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b>                 |                |             |                          |               |                 |                           |             |
| Removal of prior period FERC audit correction | 403SP          | A           | 1,035,802                | SG            | 43.504%         | 450,617                   |             |
| Removal of prior period FERC audit correction | 403TP          | A           | 368,870                  | SG            | 43.504%         | 160,474                   |             |
| Removal of prior period FERC audit correction | 419            | A           | (8,844,503)              | SNP           | 44.478%         | (3,933,835)               |             |
|   |                |             | <u>(7,439,831)</u>       |               |                 | <u>(3,322,745)</u>        |             |

**Description of Adjustment:**

This adjustment removes items that have been identified and corrected as part of FERC audit and are related to a prior period.

# **5. NET POWER COST ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 5 Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

|                                 | Total Adjustments   | Type A<br>5.1<br>Net Power Cost | Type B<br>5.1<br>Net Power Cost |
|---------------------------------|---------------------|---------------------------------|---------------------------------|
| 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           | 12,811,569          | (698,203)                       | 13,509,771                      |
| 13 Transmission                 | -                   | -                               | -                               |
| 14 Distribution                 | -                   | -                               | -                               |
| 15 Customer Accounting          | -                   | -                               | -                               |
| 16 Customer Service & Info      | -                   | -                               | -                               |
| 17 Sales                        | -                   | -                               | -                               |
| 18 Administrative & General     | -                   | -                               | -                               |
| 19                              |                     |                                 |                                 |
| 20 Total O&M Expenses           | 12,811,569          | (698,203)                       | 13,509,771                      |
| 21                              |                     |                                 |                                 |
| 22 Depreciation                 | -                   | -                               | -                               |
| 23 Amortization                 | -                   | -                               | -                               |
| 24 Taxes Other Than Income      | -                   | -                               | -                               |
| 25 Income Taxes - Federal       | (4,281,228)         | 233,318                         | (4,514,546)                     |
| 26 Income Taxes - State         | (581,748)           | 31,704                          | (613,452)                       |
| 27 Income Taxes - Def Net       | -                   | -                               | -                               |
| 28 Investment Tax Credit Adj.   | -                   | -                               | -                               |
| 29 Misc Revenue & Expense       | -                   | -                               | -                               |
| 30                              |                     |                                 |                                 |
| 31 Total Operating Expenses:    | 7,948,592           | (433,181)                       | 8,381,773                       |
| 32                              |                     |                                 |                                 |
| 33 Operating Rev For Return:    | <u>(7,948,592)</u>  | <u>433,181</u>                  | <u>(8,381,773)</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              | 88,597              | (4,828)                         | 93,425                          |
| 45 Weatherization Loans         | -                   | -                               | -                               |
| 46 Misc Rate Base               | -                   | -                               | -                               |
| 47                              |                     |                                 |                                 |
| 48 Total Electric Plant:        | 88,597              | (4,828)                         | 93,425                          |
| 49                              |                     |                                 |                                 |
| 50 Rate Base Deductions:        | -                   | -                               | -                               |
| 51 Accum Prov For Deprec        | -                   | -                               | -                               |
| 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   | -                   | -                               | -                               |
| 60                              |                     |                                 |                                 |
| 61 Total Rate Base:             | <u>88,597</u>       | <u>(4,828)</u>                  | <u>93,425</u>                   |
| 62                              |                     |                                 |                                 |
| 63 Return on Rate Base          | -0.129%             | 0.007%                          | -0.136%                         |
| 64                              |                     |                                 |                                 |
| 65 Return on Equity             | -0.250%             | 0.014%                          | -0.264%                         |
| 66                              |                     |                                 |                                 |
| 67 TAX CALCULATION:             |                     |                                 |                                 |
| 68 Operating Revenue            | (12,811,569)        | 698,203                         | (13,509,771)                    |
| 69 Other Deductions             | -                   | -                               | -                               |
| 70 Interest (AFUDC)             | -                   | -                               | -                               |
| 71 Interest                     | 2,260               | (123)                           | 2,383                           |
| 72 Schedule "M" Additions       | -                   | -                               | -                               |
| 73 Schedule "M" Deductions      | -                   | -                               | -                               |
| 74 Income Before Tax            | <u>(12,813,829)</u> | <u>698,326</u>                  | <u>(13,512,155)</u>             |
| 75                              |                     |                                 |                                 |
| 76 State Income Taxes           | <u>(581,748)</u>    | <u>31,704</u>                   | <u>(613,452)</u>                |
| 77 Taxable Income               | <u>(12,232,081)</u> | <u>666,622</u>                  | <u>(12,898,703)</u>             |
| 78                              |                     |                                 |                                 |
| 79 Federal Income Taxes + Other | <u>(4,281,228)</u>  | <u>233,318</u>                  | <u>(4,514,546)</u>              |



**Rocky Mountain Power  
Utah Results of Operations - December 2017  
Net Power Cost Study**

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                           |             |
| Type B Normalized NPC         | 555NPC         | B           | 32,991,884               | SG            | 43.504%         | 14,352,842                |             |
| Remove Contract Buy-through   | 555NPC         | A           | (1,598,710)              | SG            | 43.504%         | (695,505)                 | 5.1.2       |
| Utah Subscriber Solar         | 555NPC         | B           | (1,347,520)              | UT            | 100.000%        | (1,347,520)               | 5.1.3       |
| Utah Subscriber Solar         | 555NPC         | B           | <u>1,347,520</u>         | SG            | 43.504%         | <u>586,227</u>            | 5.1.3       |
|                               |                |             | <u>-</u>                 |               |                 | <u>(761,293)</u>          |             |
| Oregon Black Cap Solar        | 555NPC         | B           | (380,010)                | OR            | 0.000%          | -                         | 5.1.3       |
| Oregon Black Cap Solar        | 555NPC         | B           | <u>380,010</u>           | SG            | 43.504%         | <u>165,320</u>            | 5.1.3       |
|                               |                |             | <u>-</u>                 |               |                 | <u>165,320</u>            |             |
| Oregon Old Mill Solar         | 555NPC         | B           | 567,988                  | OR            | 0.000%          | -                         | 5.1.3       |
| Oregon Old Mill Solar         | 555NPC         | B           | <u>(567,988)</u>         | SG            | 43.504%         | <u>(247,098)</u>          | 5.1.3       |
|                               |                |             | <u>-</u>                 |               |                 | <u>(247,098)</u>          |             |
|                               |                |             | <u>31,393,174</u>        |               |                 | <u>12,814,266</u>         | 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 for the twelve months ended December 2017.

Additional adjustments are made to remove contract buy-throughs of economic curtailments to be consistent with the treatment of loads, re-allocate Utah subscriber solar market cost from situs Utah to system, includes the Oregon Black Cap solar benefit at the market cost allocated system and assigns the benefit situs to Oregon, and re-allocates the Oregon Old Mill solar excess above market from a system to an Oregon situs cost.

Rocky Mountain Power  
Results of Operations - December 2017  
Net Power Cost Adjustment

| Description                                     | FERC Account                                  | (1)<br>Total<br>Account<br>(B Tabs) | (2)<br>Remove Non-NPC/<br>NPC Mechanism<br>Accruals | (3)<br>Unadjusted<br>NPC<br>(1) + (2) | (4)<br>Type A & B<br>Adjustments | (5)<br>Normalized NPC<br>(3) + (4) | 2017<br>Protocol<br>Factor |
|---|---|-------------------------------------|---|---------------------------------------|----------------------------------|------------------------------------|----------------------------|
| <b>Sales for Resale (Account 447)</b>           |   |                                     |   |                                       |                                  |                                    |                            |
| Existing Firm Sales PPL                         |   | 447.12                              | -   | -                                     | -                                | -                                  | SG                         |
| Existing Firm Sales UPL                         |   | 447.122                             | -   | -                                     | -                                | -                                  | SG                         |
| Post-merger Firm Sales                          | 447.13, .14, .20, .61, .62                    | 209,377,912                         | -   | 209,377,912                           | -                                | 209,377,912                        | SG                         |
| Non-firm Sales                                  |   | 447.5                               | -   | -                                     | -                                | -                                  | SE                         |
| Transmission Services                           |   | 80,526                              | (80,526)  | -                                     | -                                | -                                  | S                          |
| On-system Wholesale Sales                       |   | 447.9                               | (7,969,040)   | -                                     | -                                | -                                  | S                          |
| 447.1   |   | 7,969,040                           | -   | -                                     | -                                | -                                  | S                          |
| <b>Total Revenue Adjustments</b>                |   | <b>217,427,479</b>                  | <b>(8,049,567)</b>                                  | <b>209,377,912</b>                    | <b>-</b>                         | <b>209,377,912</b>                 |                            |
| <b>Purchased Power (Account 555)</b>            |   |                                     |   |                                       |                                  |                                    |                            |
| Existing Firm Demand PPL                        |   | 555.66                              | -   | -                                     | -                                | -                                  | SG                         |
| Existing Firm Demand UPL                        |   | 555.68                              | -   | -                                     | -                                | -                                  | SG                         |
| Existing Firm Energy                            |   | 555.65, 555.69                      | -   | -                                     | -                                | -                                  | SE                         |
| Post-merger Firm                                | 555.26, .55, .59, .61, .62, .63, .64, .67, .8 | 609,908,794                         | -   | 609,908,794                           | 1,159,542                        | 611,068,336                        | SG                         |
| Post-merger Firm - Situs                        |   | 555.27                              | -   | 2,433,483                             | (1,159,542)                      | 1,273,941                          | Situs                      |
| Secondary Purchases                             |   | 555.7, 555.25                       | -   | 630,924                               | -                                | 630,924                            | SE                         |
| NPC Deferral Mechanism                          |   | 555.57                              | (26,420,507)  | -                                     | -                                | -                                  | OTHER                      |
| Seasonal Contracts                              |   |                                     | -   | -                                     | -                                | -                                  | SG                         |
| Wind Integration Charge                         |   |                                     | -   | -                                     | -                                | -                                  | SG                         |
| RPS Compliance Purchases                        | 555.22, 555.23, 555.24                        | 52,172                              | (52,172)  | -                                     | -                                | -                                  | SG                         |
| BPA Regional Adjustments                        | 555.11, 555.12, 555.133                       |                                     | -   | -                                     | -                                | -                                  | OTHER                      |
| Post-merger Firm Type 1                         |   |                                     | -   | -                                     | 31,393,174                       | 31,393,174                         | S                          |
| <b>Total Purchased Power Adjustment</b>         |   | <b>639,445,881</b>                  | <b>(26,472,679)</b>                                 | <b>612,973,201</b>                    | <b>31,393,174</b>                | <b>644,366,375</b>                 | SG                         |
| <b>Wheeling (Account 565)</b>                   |   |                                     |   |                                       |                                  |                                    |                            |
| Existing Firm PPL                               |   | 565.26                              | -   | -                                     | -                                | -                                  | SG                         |
| Existing Firm UPL                               |   | 565.27                              | -   | -                                     | -                                | -                                  | SG                         |
| Post-merger Firm                                | 565.0, 565.46, 565.1                          | 132,243,839                         | -   | 132,243,839                           | -                                | 132,243,839                        | SG                         |
| Non-firm  |   | 565.25                              | -   | 2,229,280                             | -                                | 2,229,280                          | SE                         |
| <b>Total Wheeling Expense Adjustment</b>        |   | <b>134,473,119</b>                  | <b>-</b>  | <b>134,473,119</b>                    | <b>-</b>                         | <b>134,473,119</b>                 |                            |
| <b>Fuel Expense (Accounts 501, 503 and 547)</b> |   |                                     |   |                                       |                                  |                                    |                            |
| Fuel - Overburden Amortization - Idaho          |   | 501.12                              | (93,048)  | (93,048)                              | -                                | (93,048)                           | ID                         |
| Fuel - Overburden Amortization - Wyoming        |   | 501.12                              | (262,012)   | (262,012)                             | -                                | (262,012)                          | WY                         |
| Fuel Consumed - Coal                            |   | 501.1                               | 713,125,845   | 713,125,845                           | -                                | 713,125,845                        | SE                         |
| Fuel Consumed - Gas                             |   | 501.35                              | 2,677,967   | 2,677,967                             | -                                | 2,677,967                          | SE                         |
| Steam From Other Sources                        |   | 503                                 | 4,677,095   | 4,677,095                             | -                                | 4,677,095                          | SE                         |
| Natural Gas Consumed                            |   | 547.1                               | 209,597,343   | 209,597,343                           | -                                | 209,597,343                        | SE                         |
| Simple Cycle Combustion Turbines                |   | 547.1                               | 4,456,699   | 4,456,699                             | -                                | 4,456,699                          | SE                         |
| Cholla/APS Exchange                             |   | 501.1                               | 52,054,708  | 52,054,708                            | -                                | 52,054,708                         | SE                         |
| Fuel Regulatory Costs Deferral and Amort        |   | 501.15                              | 2,275,007   | -                                     | -                                | -                                  | S                          |
| Fuel Regulatory Costs Deferral and Amort        |   | 501.15                              | (34,273,980)  | -                                     | -                                | -                                  | SE                         |
| Miscellaneous Fuel Costs                        | 501.0, .2, .3, .4, .45, .5, .51               | 14,672,102                          | (14,672,102)  | -                                     | -                                | -                                  | SE                         |
| Miscellaneous Fuel Costs - Cholla               |   | 501.2, 501.45                       | (3,117,330)   | -                                     | -                                | -                                  | SE                         |
| <b>Total Fuel Expense</b>                       |   | <b>1,036,023,002</b>                | <b>(49,788,404)</b>                                 | <b>986,234,597</b>                    | <b>-</b>                         | <b>986,234,597</b>                 |                            |
| <b>Net Power Cost</b>                           |   | <b>1,592,514,523</b>                | <b>(68,211,517)</b>                                 | <b>1,524,303,006</b>                  | <b>31,393,174</b>                | <b>1,555,696,180</b>               |                            |

Ref 5.1

**Rocky Mountain Power  
Results of Operations - December 2017  
Net Power Cost Adjustment  
Special Contract Buy-Through**

**Remove Curtailment Buy-Through**

|        | <u>Amount</u>           | <u>Kwh</u>           |
|--------|-------------------------|----------------------|
| Jan-17 | 263,120                 | 8,957                |
| Feb-17 | -                       | -                    |
| Mar-17 | -                       | -                    |
| Apr-17 | -                       | -                    |
| May-17 | -                       | -                    |
| Jun-17 | 328,651                 | 5,955                |
| Jul-17 | 284,680                 | 5,627                |
| Aug-17 | 383,125                 | 4,253                |
| Sep-17 | 110,397                 | 3,112                |
| Oct-17 | -                       | -                    |
| Nov-17 | -                       | -                    |
| Dec-17 | 228,737                 | 7,566                |
| Total  | <u><b>1,598,710</b></u> | <u><b>35,470</b></u> |

**Ref 5.1**

Rocky Mountain Power  
 Results of Operations - December 2017  
 Net Power Cost Adjustment

|                       | Total                | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17  | Jun-17  | Jul-17  | Aug-17  | Sep-17  | Oct-17  | Nov-17  | Dec-17 |
|-----------------------|----------------------|--------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|--------|
| Utah Subscriber Solar |                      |        |        |        |        |         |         |         |         |         |         |         |        |
| Total Energy Impact   | 1,347,520<br>Ref 5.1 | -      | 36,556 | 42,104 | 70,445 | 104,212 | 139,107 | 200,694 | 166,009 | 220,461 | 168,759 | 133,147 | 66,027 |

|                        | Total              | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 |
|------------------------|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Oregon Black Cap Solar |                    |        |        |        |        |        |        |        |        |        |        |        |        |
| Total Energy Impact    | 380,010<br>Ref 5.1 | 4,937  | 3,474  | 3,555  | 16,360 | 33,827 | 29,631 | 74,384 | 94,431 | 49,072 | 37,333 | 14,315 | 18,690 |

|                     | Total              | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 |
|---------------------|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Old Mill Solar      |                    |        |        |        |        |        |        |        |        |        |        |        |        |
| Total Energy Impact | 567,988<br>Ref 5.1 | 11,865 | 13,392 | 21,769 | 51,409 | 67,066 | 89,150 | 89,865 | 77,622 | 38,043 | 46,172 | 45,808 | 15,825 |

# **6. DEPRECIATION & AMORTIZATION ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 6 Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

|    | Total Adjustments | Type A<br>6.1<br>Depreciation Allocation<br>Correction |
|----|-------------------|--|
| 1  |                   |  |
| 2  |                   |  |
| 3  |                   |  |
| 4  |                   |  |
| 5  |                   |  |
| 6  |                   |  |
| 7  |                   |  |
| 8  |                   |  |
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| 25 |                   |  |
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| 34 |                   |  |
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| 38 |                   |  |
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| 41 |                   |  |
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| 46 |                   |  |
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| 71 |                   |  |
| 72 |                   |  |
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| 74 |                   |  |
| 75 |                   |  |
| 76 |                   |  |
| 77 |                   |  |
| 78 |                   |  |
| 79 |                   |  |

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Depreciation Allocation Correction

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>              |                |             |                                |               |                 |                                 |             |
| Remove system allocated deferral           | 403SP          | A           | (1,440,734)                    | SG            | 43.504%         | (626,779)                       | 6.1.1       |
| Remove system allocated give-back reversal | 403SP          | A           | (2,403,245)                    | SG            | 43.504%         | (1,045,511)                     | 6.1.2       |
| Add Situs allocated deferral               | 407            | A           | 128,043                        | UT            | 100.000%        | 128,043                         | 6.1.1       |
| Add Situs allocated deferral               | 407            | A           | 870,500                        | ID            | 0.000%          | -                               | 6.1.1       |
| Add Situs allocated deferral               | 407            | A           | 442,191                        | WY            | 0.000%          | -                               | 6.1.1       |
| Add Situs allocated give-back reversal     | 407            | A           | 2,403,245                      | OR            | 0.000%          | -                               | 6.1.2       |
|  |                |             | -                              |               |                 | (1,544,248)                     |             |

**Description of Adjustment:**

The Stipulation in the Company's general rate case Docket No.11-035-200 established a regulatory asset to track and defer any aggregate net increase in Utah allocated depreciation expense in excess of \$2.0 million annually between the depreciation expense that would have been booked beginning in 2014 under the depreciation rates in effect as of the date of the stipulation and the depreciation expense booked beginning in 2014 under the depreciation rates approved by the Commission in Docket No.13-035-02 until the new depreciation rates were reflected in customer rates. The reduction in expense due to the deferral was booked on a System Generation (SG) factor but should be situs to each state. This adjustment corrects the allocation. Also, a reversing entry that was made to correct an Oregon reserve give-back on the Hunter and Colstrip plants that is incorrectly allocated system-wide and should be situs assigned to Oregon. This adjustment corrects that allocation.

**Rocky Mountain Power  
Utah Results of Operations - December 2017  
Depreciation Allocation Correction Adjustment**

|                |                         |                                   |                     |                 |
|----------------|-------------------------|-----------------------------------|---------------------|-----------------|
| Actual         | <u>Account</u><br>403SP | <u>Amount</u><br><b>1,440,734</b> | <u>Factor</u><br>SG | <b>Ref. 6.1</b> |
| <u>Correct</u> |                         |                                   |                     |                 |
| Utah Depn      | 407                     | <b>128,043</b>                    | UT                  | <b>Ref. 6.1</b> |
| Idaho Depn     | 407                     | <b>870,500</b>                    | ID                  | <b>Ref. 6.1</b> |
| Wyoming Depn   | 407                     | <b>442,191</b>                    | WYP                 | <b>Ref. 6.1</b> |
|                |                         | <u><u>1,440,734</u></u>           |                     |                 |

| Calendar    |               |                       |                         |   |                     |                      | Actual            | Correct           |
|-------------|---------------|-----------------------|-------------------------|---|---------------------|----------------------|-------------------|-------------------|
| <u>Year</u> | <u>Period</u> | <u>Account Number</u> | <u>Amount</u>           | <u>Description</u>                      | <u>FERC Account</u> | <u>FERC Location</u> | <u>Allocation</u> | <u>Allocation</u> |
| 2017        | 1             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 1             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 1             | 565131                | (152,729)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 2             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 2             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 2             | 565131                | (152,963)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 3             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 3             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 3             | 565131                | (152,745)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 4             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 4             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 4             | 565131                | (152,889)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 5             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 5             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 5             | 565131                | (154,238)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 6             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 6             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 6             | 565131                | (154,324)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 6             | 565131                | 485,278                 | ID 187320 Deferred Depr - amort         | 4032000             | 1                    | SG                | ID                |
| 2017        | 7             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 7             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 7             | 565131                | (155,510)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 7             | 565131                | 533,973                 | ID 187320 Deferred Depr - amort         | 4032000             | 1                    | SG                | ID                |
| 2017        | 8             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 8             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 8             | 565131                | (156,224)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 8             | 565131                | 440,470                 | ID 187320 Deferred Depr - amort         | 4032000             | 1                    | SG                | ID                |
| 2017        | 9             | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 9             | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 9             | 565131                | (155,577)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 9             | 565131                | 386,801                 | ID 187320 Deferred Depr - amort         | 4032000             | 1                    | SG                | ID                |
| 2017        | 10            | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 10            | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 10            | 565131                | (155,800)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 10            | 565131                | 283,876                 | ID 187320 Deferred Depr - amort         | 4032000             | 1                    | SG                | ID                |
| 2017        | 11            | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 11            | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 11            | 565131                | (155,981)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 11            | 565131                | 298,452                 | ID 187320 Deferred Depr - amort         | 4032000             | 1                    | SG                | ID                |
| 2017        | 12            | 565131                | 10,670                  | Amortize Deferred Depr Exp - Steam - UT | 4032000             | 1                    | SG                | UT                |
| 2017        | 12            | 565131                | 36,849                  | Amortize Deferred Depr Exp - Steam - WY | 4032000             | 1                    | SG                | WYP               |
| 2017        | 12            | 565131                | (156,962)               | Defer Deprec Expense - Steam - ID       | 4032000             | 1                    | SG                | ID                |
| 2017        | 12            | 565131                | 297,592                 | ID 187320 Deferred Depr - amort         | 4032000             | 1                    | SG                | ID                |
|             |               |                       | <u><u>1,440,734</u></u> |   |                     |                      |                   |                   |



Rocky Mountain Power  
Utah Results of Operations - December 2017  
Depreciation Allocation Correction Adjustment

|        |                         |                                   |                     |                 |
|--------|-------------------------|-----------------------------------|---------------------|-----------------|
| Actual | <u>Account</u><br>403SP | <u>Amount</u><br><b>2,403,245</b> | <u>Factor</u><br>SG | <b>Ref. 6.1</b> |
|--------|-------------------------|-----------------------------------|---------------------|-----------------|

|                                    |     |                                      |    |                 |
|------------------------------------|-----|--------------------------------------|----|-----------------|
| <u>Correct</u><br>Oregon Give-Back | 407 | <u>2,403,245</u><br><u>2,403,245</u> | OR | <b>Ref. 6.1</b> |
|------------------------------------|-----|--------------------------------------|----|-----------------|

| Calendar<br>Year | Period | Account Number | Amount           | Description                       | FERC Account | FERC Location | Actual<br>Allocation | Correct<br>Allocation |
|------------------|--------|----------------|------------------|-----------------------------------|--------------|---------------|----------------------|-----------------------|
| 2017             | 1      | 565131         | 127,147          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 1      | 565131         | 49,189           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 2      | 565131         | 127,147          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 2      | 565131         | 49,189           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 3      | 565131         | 127,147          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 3      | 565131         | 49,189           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 4      | 565131         | 299,722          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 4      | 565131         | 115,953          | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 5      | 565131         | 131,462          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 5      | 565131         | 50,858           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 6      | 565131         | 131,462          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 6      | 565131         | 50,858           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 7      | 565131         | 131,462          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 7      | 565131         | 50,858           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 8      | 565131         | 131,462          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 8      | 565131         | 50,858           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 9      | 565131         | 131,462          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 9      | 565131         | 50,858           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 10     | 565131         | 131,462          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 10     | 565131         | 50,858           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 11     | 565131         | 131,462          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 11     | 565131         | 50,858           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
| 2017             | 12     | 565131         | 131,462          | OR - Reverse give-back - Hunter   | 4032000      | 108           | SG                   | OR                    |
| 2017             | 12     | 565131         | 50,858           | OR - Reverse give-back - Colstrip | 4032000      | 108           | SG                   | OR                    |
|                  |        |                | <u>2,403,245</u> |                                   |              |               |                      |                       |

# **7. TAX ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 7 Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

Type A  
7.2

Type A  
7.3

|                                 | Total Adjustments | PowerTax ADIT<br>Balance | AFUDC - Equity |
|---------------------------------|-------------------|--------------------------|----------------|
| 1 Operating Revenues:           |                   |                          |                |
| 2 General Business Revenues     | -                 | -                        | -              |
| 3 Interdepartmental             | -                 | -                        | -              |
| 4 Special Sales                 | -                 | -                        | -              |
| 5 Other Operating Revenues      | -                 | -                        | -              |
| 6 Total Operating Revenues      | -                 | -                        | -              |
| 7                               |                   |                          |                |
| 8 Operating Expenses:           |                   |                          |                |
| 9 Steam Production              | -                 | -                        | -              |
| 10 Nuclear Production           | -                 | -                        | -              |
| 11 Hydro Production             | -                 | -                        | -              |
| 12 Other Power Supply           | -                 | -                        | -              |
| 13 Transmission                 | -                 | -                        | -              |
| 14 Distribution                 | -                 | -                        | -              |
| 15 Customer Accounting          | -                 | -                        | -              |
| 16 Customer Service & Info      | -                 | -                        | -              |
| 17 Sales                        | -                 | -                        | -              |
| 18 Administrative & General     | -                 | -                        | -              |
| 19                              |                   |                          |                |
| 20 Total O&M Expenses           | -                 | -                        | -              |
| 21                              |                   |                          |                |
| 22 Depreciation                 | -                 | -                        | -              |
| 23 Amortization                 | -                 | -                        | -              |
| 24 Taxes Other Than Income      | -                 | -                        | -              |
| 25 Income Taxes - Federal       | 86,620            | 78,632                   | 7,988          |
| 26 Income Taxes - State         | 11,770            | 10,685                   | 1,085          |
| 27 Income Taxes - Def Net       | -                 | -                        | -              |
| 28 Investment Tax Credit Adj.   | -                 | -                        | -              |
| 29 Misc Revenue & Expense       | -                 | -                        | -              |
| 30                              |                   |                          |                |
| 31 Total Operating Expenses:    | 98,390            | 89,316                   | 9,073          |
| 32                              |                   |                          |                |
| 33 Operating Rev For Return:    | (98,390)          | (89,316)                 | (9,073)        |
| 34                              |                   |                          |                |
| 35 Rate Base:                   |                   |                          |                |
| 36 Electric Plant In Service    | -                 | -                        | -              |
| 37 Plant Held for Future Use    | -                 | -                        | -              |
| 38 Misc Deferred Debits         | -                 | -                        | -              |
| 39 Elec Plant Acq Adj           | -                 | -                        | -              |
| 40 Nuclear Fuel                 | -                 | -                        | -              |
| 41 Prepayments                  | -                 | -                        | -              |
| 42 Fuel Stock                   | -                 | -                        | -              |
| 43 Material & Supplies          | -                 | -                        | -              |
| 44 Working Capital              | 1,097             | 996                      | 101            |
| 45 Weatherization Loans         | -                 | -                        | -              |
| 46 Misc Rate Base               | -                 | -                        | -              |
| 47                              |                   |                          |                |
| 48 Total Electric Plant:        | 1,097             | 996                      | 101            |
| 49                              |                   |                          |                |
| 50 Rate Base Deductions:        |                   |                          |                |
| 51 Accum Prov For Deprec        | -                 | -                        | -              |
| 52 Accum Prov For Amort         | -                 | -                        | -              |
| 53 Accum Def Income Tax         | (9,226,258)       | (9,226,258)              | -              |
| 54 Unamortized ITC              | -                 | -                        | -              |
| 55 Customer Adv For Const       | -                 | -                        | -              |
| 56 Customer Service Deposits    | -                 | -                        | -              |
| 57 Misc Rate Base Deductions    | -                 | -                        | -              |
| 58                              |                   |                          |                |
| 59 Total Rate Base Deductions   | (9,226,258)       | (9,226,258)              | -              |
| 60                              |                   |                          |                |
| 61 Total Rate Base:             | (9,225,161)       | (9,225,262)              | 101            |
| 62                              |                   |                          |                |
| 63 Return on Rate Base          | 0.010%            | 0.010%                   | 0.000%         |
| 64                              |                   |                          |                |
| 65 Return on Equity             | 0.020%            | 0.020%                   | 0.000%         |
| 66                              |                   |                          |                |
| 67 TAX CALCULATION:             |                   |                          |                |
| 68 Operating Revenue            | -                 | -                        | -              |
| 69 Other Deductions             | -                 | -                        | -              |
| 70 Interest (AFUDC)             | (23,911)          | -                        | (23,911)       |
| 71 Interest                     | (235,344)         | (235,347)                | 3              |
| 72 Schedule "M" Additions       | -                 | -                        | -              |
| 73 Schedule "M" Deductions      | -                 | -                        | -              |
| 74 Income Before Tax            | 259,255           | 235,347                  | 23,908         |
| 75                              |                   |                          |                |
| 76 State Income Taxes           | 11,770            | 10,685                   | 1,085          |
| 77 Taxable Income               | 247,485           | 224,662                  | 22,823         |
| 78                              |                   |                          |                |
| 79 Federal Income Taxes + Other | 86,620            | 78,632                   | 7,988          |

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Interest True-Up

|                                     | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b>       |                |             |                          |               |                 |                           |             |
| Interest                            | 427            | A           | (3,194,196)              | UT            | 100.000%        | (3,194,196)               | Below       |
| <b>Adjustment Detail:</b>           |                |             |                          |               |                 |                           |             |
|                                     |                |             | <b>Total Company</b>     |               |                 |                           |             |
| Interest December 2017 - Unadjusted |                |             | 360,014,410              |               |                 | 160,533,443               | 2.18        |
| Interest December 2017 - Normalized |                |             | 353,505,762              |               |                 | 157,339,247               | Below       |
| Adjustment:                         |                |             | <u>(6,508,648)</u>       |               |                 | <u>(3,194,196)</u>        |             |
| Rate Base                           |                |             | 13,856,932,529           |               |                 | 6,167,478,900             | 2.2         |
| Other & Non-Regulated               |                |             | -                        |               |                 | -                         |             |
| Adjusted Rate Base                  |                |             | <u>13,856,932,529</u>    |               |                 | <u>6,167,478,900</u>      | 2.2         |
| Weighted Cost of Debt               |                |             | 2.551%                   |               |                 | 2.551%                    | 2.1         |
| Normalized Interest                 |                |             | <u>353,505,762</u>       |               |                 | <u>157,339,247</u>        | 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 7.0.1 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</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Tax:</b>                 |                |             |                                |               |                 |                                 |             |
| Deferred Income Tax Balance               | 282            | A           | 4,228,895,716                  | DITBAL        | 44.012%         | 1,861,238,330                   |             |
| Cholla SHL                                | 190            | A           | (34,916,756)                   | SG            | 43.504%         | (15,190,241)                    |             |
| Accel Amort of Pollution Cntrl Facilities | 281            | A           | 305,840,150                    | SG            | 43.504%         | 133,053,189                     |             |
| California                                | 282            | A           | (97,362,510)                   | CA            | 0.000%          | -                               |             |
| Idaho                                     | 282            | A           | (252,734,750)                  | ID            | 0.000%          | -                               |             |
| Other                                     | 282            | A           | (80,373,014)                   | OTHER         | 0.000%          | -                               |             |
| Oregon                                    | 282            | A           | (1,176,935,154)                | OR            | 0.000%          | -                               |             |
| Utah                                      | 282            | A           | (1,991,317,236)                | UT            | 100.000%        | (1,991,317,236)                 |             |
| Washington                                | 282            | A           | (273,991,429)                  | WA            | 0.000%          | -                               |             |
| Wyoming                                   | 282            | A           | (637,253,655)                  | WYP           | 0.000%          | -                               |             |
| PP&E Adjustment - 13 Mo Avg - SNP         | 282            | A           | (7,173,174)                    | SNP           | 44.478%         | (3,190,466)                     |             |
| PP&E Adjustment - 13 Mo Avg - CIAC        | 282            | A           | 78,518                         | CIAC          | 48.474%         | 38,061                          |             |
| PP&E Adjustment - 13 Mo Avg - OTHER       | 282            | A           | (3,505,593)                    | OTHER         | 0.000%          | -                               |             |
| PP&E Adjustment - 13 Mo Avg - SG          | 282            | A           | 14,570,264                     | SG            | 43.504%         | 6,338,671                       |             |
| PP&E Adjustment - 13 Mo Avg - SNPD        | 282            | A           | (787,506)                      | SNPD          | 48.474%         | (381,735)                       |             |
| PP&E Adjustment - 13 Mo Avg - SO          | 282            | A           | (667,961)                      | SO            | 43.114%         | (287,984)                       |             |
|   |                |             | <u>(7,634,090)</u>             |               |                 | <u>(9,699,413)</u>              | 7.2.1       |

**Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax system. This adjustment also removes the remaining 13-month average balance of the Carbon Tax Basis retired December 31, 2016.

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**ADIT Balance Adjustment - 13 Month Average**

| Book Tax Difference  |          | Total Company          |                    |                        | State Allocation |
|--|----------|------------------------|--------------------|------------------------|------------------|
| Description  | #        | Unadjusted             | Adjustment         | Adjusted Utility       | 2017 Protocol    |
| Cholla SHL (Tax Int. - Tax Rent)                                     | 105.221  | 34,916,756             | (34,916,756)       | 0                      | SG               |
| Accelerated Pollution Control Facilities Depreciation                | 105.128  | (305,840,150)          | 305,840,150        | 0                      | SG               |
| RA - Solar ITC Basis Adjustment                                      | 100.110  | (45,518)               | 45,518             | 0                      | DITBAL           |
| 30% capitalized labor costs for Power tax input                      | 105.100  | 26,215,725             | (26,215,725)       | 0                      | DITBAL           |
| Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp        | 105.101  | 2,415,886              | (2,415,886)        | 0                      | DITBAL           |
| Regulatory Adjustment: Depreciation Flow-Through                     | 105.115  | (113,048,761)          | 113,048,761        | 0                      | DITBAL           |
| Solar ITC Basis Adjustment   | 105.116  | (7,746)                | 7,746              | 0                      | DITBAL           |
| Book Depreciation  | 105.120  | 3,114,094,271          | (3,114,094,271)    | 0                      | DITBAL           |
| Repair Deduction   | 105.122  | (501,797,587)          | 501,797,587        | 0                      | DITBAL           |
| Sec. 481a Adjustment - Repair Deduction                              | 105.123  | (238,585,871)          | 238,585,871        | 0                      | DITBAL           |
| Tax Depreciation   | 105.125  | (6,715,204,614)        | 6,715,204,614      | 0                      | DITBAL           |
| Fixed Assets - State Modification                                    | 105.129  | 27,095,521             | (27,095,521)       | 0                      | DITBAL           |
| Fixed Assets - State Modification (Federal Detriment)                | 105.129  | (9,483,432)            | 9,483,432          | 0                      | DITBAL           |
| CIAC   | 105.130  | 324,340,164            | (324,340,164)      | 0                      | DITBAL           |
| Safe Harbor Lease Rate Differential                                  | 105.135  | 344,085                | (344,085)          | 0                      | DITBAL           |
| Capitalized Depreciation   | 105.137  | (24,231,190)           | 24,231,190         | 0                      | DITBAL           |
| Reimbursements   | 105.140  | 32,039,416             | (32,039,416)       | 0                      | DITBAL           |
| AFUDC - Debt   | 105.141a | (243,269,118)          | 243,269,118        | 0                      | DITBAL           |
| AFUDC - Equity   | 105.141b | (107,762,354)          | 107,762,354        | 0                      | DITBAL           |
| Avoided Costs  | 105.142  | 235,475,185            | (235,475,185)      | 0                      | DITBAL           |
| Capitalization of Test Energy  | 105.146  | 5,238,234              | (5,238,234)        | 0                      | DITBAL           |
| §1031 Exchange   | 105.147  | (172,878)              | 172,878            | 0                      | DITBAL           |
| Mine Safety Sec 179E Election -PPW                                   | 105.148  | (473,125)              | 473,125            | 0                      | DITBAL           |
| Contract Liability Basis Adjustment - Eagle Mountain                 | 105.151  | (1,489,092)            | 1,489,092          | 0                      | DITBAL           |
| Gain / (Loss) on Prop. Disposition                                   | 105.152  | (84,742,385)           | 84,742,385         | 0                      | DITBAL           |
| Contract Liability Basis Adjustment - Chehalis Mitigation Obligation | 105.153  | (310,553)              | 310,553            | 0                      | DITBAL           |
| Reclass to §1031 Exchange Normalization Adjustment-General           | 105.158  | 227,449                | (227,449)          | 0                      | DITBAL           |
| Reclass to §1031 Exchange Normalization Adjustment-Transmission      | 105.159  | 6,919,447              | (6,919,447)        | 0                      | DITBAL           |
| Coal Mine Development  | 105.165  | (4,834,888)            | 4,834,888          | 0                      | DITBAL           |
| Coal Mine Extension  | 105.170  | (5,858,659)            | 5,858,659          | 0                      | DITBAL           |
| Removal Costs  | 105.175  | (271,256,395)          | 271,256,395        | 0                      | DITBAL           |
| Book Gain/Loss on Land Sales   | 105.470  | 25,349,149             | (25,349,149)       | 0                      | DITBAL           |
| R & E - Sec.174 Deduction  | 320.210  | (11,916,233)           | 11,916,233         | 0                      | DITBAL           |
| Reclass to Pollution Control Facilities Depreciation                 | 105.131  | 305,840,150            | (305,840,150)      | 0                      | DITBAL           |
| Rounding   | **       | 1                      | (1)                | 0                      | DITBAL           |
| Accumulated Deferred Income Taxes (CA) - 13 Mo Avg                   | **       | 0                      | (97,362,510)       | (97,362,510)           | CA               |
| Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg                  | **       | 0                      | (252,734,750)      | (252,734,750)          | IDU              |
| Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg                | **       | 0                      | (80,373,014)       | (80,373,014)           | OTHER            |
| Accumulated Deferred Income Taxes (OR) - 13 Mo Avg                   | **       | 0                      | (1,176,935,154)    | (1,176,935,154)        | OR               |
| Accumulated Deferred Income Taxes (UT) - 13 Mo Avg                   | **       | 0                      | (1,991,317,236)    | (1,991,317,236)        | UT               |
| Accumulated Deferred Income Taxes (WA) - 13 Mo Avg                   | **       | 0                      | (273,991,429)      | (273,991,429)          | WA               |
| Accumulated Deferred Income Taxes (WY) - 13 Mo Avg                   | **       | 0                      | (637,253,655)      | (637,253,655)          | WYP              |
| PP&E Adjustment - 13 Mo Avg - SE                                     | **       | 0                      | 0                  | 0                      | SE               |
| PP&E Adjustment - 13 Mo Avg - SNP                                    | **       | 0                      | (7,173,174)        | (7,173,174)            | SNP              |
| PP&E Adjustment - 13 Mo Avg - CIAC                                   | **       | 0                      | 78,518             | 78,518                 | CIAC             |
| PP&E Adjustment - 13 Mo Avg - OTHER                                  | **       | 0                      | (3,505,593)        | (3,505,593)            | OTHER            |
| PP&E Adjustment - 13 Mo Avg - SG                                     | **       | 0                      | 14,570,264         | 14,570,264             | SG               |
| PP&E Adjustment - 13 Mo Avg - SNPD                                   | **       | 0                      | (787,506)          | (787,506)              | SNPD             |
| PP&E Adjustment - 13 Mo Avg - SO                                     | **       | 0                      | (667,961)          | (667,961)              | SO               |
|  |          | <b>(4,499,819,110)</b> | <b>(7,634,090)</b> | <b>(4,507,453,200)</b> |                  |
| Ref. 7.2   |          |                        |                    |                        |                  |
| Repair Deduction   | ***      | 0                      | 0                  | 0                      | SG               |
| Ref. 7.2   |          |                        |                    |                        |                  |
|  |          | <b>(4,499,819,110)</b> | <b>(7,634,090)</b> | <b>(4,507,453,200)</b> |                  |

\*\*Derived from jurisdictional reports from the Company's tax fixed asset system.

\*\*\*Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b><br>AFUDC - Equity | 419            | A           | (53,623)                 | SNP           | 44.478%         | (23,850)                  | 7.3.1       |

**Description of Adjustment:**

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

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**AFUDC Equity for 12 Months Ended December 31, 2017**

|                           |           |                                 | Equity              |
|---------------------------|-----------|---------------------------------|---------------------|
|                           |           |                                 | SAP Accts           |
|                           |           |                                 | 382000 & 382060     |
| Dec-17                    | 12 months | Account 419                     | (19,939,361)        |
| Dec-17                    | 12 months | AFUDC-Equity SCHMDT             | (19,840,730)        |
| Dec-17                    | 12 months | AFUDC-Intangible Basis - Equity | (152,254)           |
|                           | Total     |                                 | <u>(19,992,984)</u> |
| Adjustment to Account 419 |           |                                 | <u>(53,623)</u>     |
|                           |           |                                 | <b>Ref. 7.3</b>     |



# **8. RATE BASE ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

|    |                              | Type A<br>8.2             | Type A<br>8.3             | Type A<br>8.4                            | Type A<br>8.5      | Type A<br>8.6                |
|----|------------------------------|---------------------------|---------------------------|--|--------------------|------------------------------|
|    | Total Adjustments            | Trapper Mine Rate<br>Base | Bridger Mine Rate<br>Base | Customer<br>Advances for<br>Construction | FERC 105<br>(PFHU) | Customer Service<br>Deposits |
| 1  | Operating Revenues:          |                           |                           |  |                    |                              |
| 2  | General Business Revenues    | (6,168,286)               | -                         | -  | -                  | -                            |
| 3  | Interdepartmental            | -                         | -                         | -  | -                  | -                            |
| 4  | Special Sales                | -                         | -                         | -  | -                  | -                            |
| 5  | Other Operating Revenues     | 3,562                     | (3)                       | (56)                                     | -                  | -                            |
| 6  | Total Operating Revenues     | (6,164,724)               | (3)                       | (56)                                     | -                  | -                            |
| 7  |                              |                           |                           |  |                    |                              |
| 8  | Operating Expenses:          |                           |                           |  |                    |                              |
| 9  | Steam Production             | (1,412,174)               | -                         | -  | -                  | -                            |
| 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     | 72,078                    | (61)                      | (1,134)                                  | -                  | -                            |
| 19 |                              |                           |                           |  |                    |                              |
| 20 | Total O&M Expenses           | (1,340,097)               | (61)                      | (1,134)                                  | -                  | -                            |
| 21 |                              |                           |                           |  |                    |                              |
| 22 | Depreciation                 | (3,224,690)               | (8)                       | (139)                                    | -                  | -                            |
| 23 | Amortization                 | 7,924,751                 | (7)                       | (125)                                    | -                  | -                            |
| 24 | Taxes Other Than Income      | 104,769                   | (89)                      | (1,649)                                  | -                  | -                            |
| 25 | Income Taxes - Federal       | (2,707,020)               | (29,164)                  | (543,851)                                | 30,987             | 34,161                       |
| 26 | Income Taxes - State         | (367,839)                 | (3,963)                   | (73,900)                                 | 4,211              | 4,642                        |
| 27 | Income Taxes - Def Net       | (1,307,584)               | (60)                      | (1,118)                                  | -                  | -                            |
| 28 | Investment Tax Credit Adj.   | -                         | -                         | -  | -                  | -                            |
| 29 | Misc Revenue & Expense       | 655,007                   | -                         | -  | -                  | 655,007                      |
| 30 |                              |                           |                           |  |                    |                              |
| 31 | Total Operating Expenses:    | (262,703)                 | (33,352)                  | (621,915)                                | 35,198             | 38,803                       |
| 32 |                              |                           |                           |  |                    |                              |
| 33 | Operating Rev For Return:    | (5,902,021)               | 33,349                    | 621,859                                  | (35,198)           | (38,803)                     |
| 34 |                              |                           |                           |  |                    |                              |
| 35 | Rate Base:                   |                           |                           |  |                    |                              |
| 36 | Electric Plant In Service    | 67,509,515                | 3,428,254                 | 63,929,623                               | -                  | -                            |
| 37 | Plant Held for Future Use    | (4,008,319)               | -                         | -  | -                  | (4,008,319)                  |
| 38 | Misc Deferred Debits         | 358,969                   | (305)                     | (5,648)                                  | -                  | -                            |
| 39 | Elec Plant Acq Adj           | -                         | -                         | -  | -                  | -                            |
| 40 | Nuclear Fuel                 | -                         | -                         | -  | -                  | -                            |
| 41 | Prepayments                  | 17,752                    | (15)                      | (279)                                    | -                  | -                            |
| 42 | Fuel Stock                   | -                         | -                         | -  | -                  | -                            |
| 43 | Material & Supplies          | 63                        | (0)                       | (1)                                      | -                  | -                            |
| 44 | Working Capital              | (31,077)                  | (385)                     | (7,184)                                  | 392                | 433                          |
| 45 | Weatherization Loans         | (3)                       | 0                         | 0  | -                  | -                            |
| 46 | Misc Rate Base               | -                         | -                         | -  | -                  | -                            |
| 47 |                              |                           |                           |  |                    |                              |
| 48 | Total Electric Plant:        | 63,846,900                | 3,427,549                 | 63,916,511                               | 392                | (4,007,887)                  |
| 49 |                              |                           |                           |  |                    |                              |
| 50 | Rate Base Deductions:        |                           |                           |  |                    |                              |
| 51 | Accum Prov For Deprec        | 5,944,730                 | 60                        | 1,115                                    | -                  | -                            |
| 52 | Accum Prov For Amort         | 74,290                    | 156                       | 2,888                                    | -                  | -                            |
| 53 | Accum Def Income Tax         | (818,939)                 | 106                       | 1,954                                    | -                  | -                            |
| 54 | Unamortized ITC              | -                         | -                         | -  | -                  | -                            |
| 55 | Customer Adv For Const       | (3,635,919)               | -                         | -  | (3,635,919)        | -                            |
| 56 | Customer Service Deposits    | (15,561,423)              | -                         | -  | -                  | (15,561,423)                 |
| 57 | Misc Rate Base Deductions    | (188,480)                 | 160                       | 2,966                                    | -                  | -                            |
| 58 |                              |                           |                           |  |                    |                              |
| 59 | Total Rate Base Deductions   | (14,185,742)              | 482                       | 8,922                                    | (3,635,919)        | -                            |
| 60 |                              |                           |                           |  |                    |                              |
| 61 | Total Rate Base:             | 49,661,158                | 3,428,030                 | 63,925,433                               | (3,635,527)        | (4,007,887)                  |
| 62 |                              |                           |                           |  |                    |                              |
| 63 | Return on Rate Base          | -0.158%                   | -0.004%                   | -0.071%                                  | 0.004%             | 0.004%                       |
| 64 |                              |                           |                           |  |                    |                              |
| 65 | Return on Equity             | -0.308%                   | -0.007%                   | -0.138%                                  | 0.008%             | 0.009%                       |
| 66 |                              |                           |                           |  |                    |                              |
| 67 | TAX CALCULATION:             |                           |                           |  |                    |                              |
| 68 | Operating Revenue            | (10,284,464)              | 161                       | 2,990                                    | -                  | (655,007)                    |
| 69 | Other Deductions             |                           |                           |  |                    |                              |
| 70 | Interest (AFUDC)             | (4,304)                   | 212                       | 3,922                                    | -                  | -                            |
| 71 | Interest                     | 1,268,049                 | 87,397                    | 1,629,772                                | (92,746)           | (102,246)                    |
| 72 | Schedule "M" Additions       | 3,556,772                 | (160)                     | (2,956)                                  | -                  | -                            |
| 73 | Schedule "M" Deductions      | 110,740                   | (319)                     | (5,900)                                  | -                  | -                            |
| 74 | Income Before Tax            | (8,102,178)               | (87,289)                  | (1,627,760)                              | 92,746             | 102,246                      |
| 75 |                              |                           |                           |  |                    |                              |
| 76 | State Income Taxes           | (367,839)                 | (3,963)                   | (73,900)                                 | 4,211              | 4,642                        |
| 77 | Taxable Income               | (7,734,339)               | (83,326)                  | (1,553,859)                              | 88,536             | 97,604                       |
| 78 |                              |                           |                           |  |                    |                              |
| 79 | Federal Income Taxes + Other | (2,707,020)               | (29,164)                  | (543,851)                                | 30,987             | 34,161                       |

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ended December 31, 2017**

|                                 | Type A<br>8.7<br>Klamath<br>Hydroelectric<br>Settlement<br>Agreement | Type A<br>8.8<br>Carbon Plant<br>Closure | Type A<br>8.9<br>Deer Creek Mine<br>Closure |
|---------------------------------|--|--|---|
| 1 Operating Revenues:           |  |  |   |
| 2 General Business Revenues     | -  | -  | (6,168,286)                                 |
| 3 Interdepartmental             | -  | -  | -   |
| 4 Special Sales                 | -  | -  | -   |
| 5 Other Operating Revenues      | 3,621  | -  | -   |
| 6 Total Operating Revenues      | 3,621  | -  | (6,168,286)                                 |
| 7                               |  |  |   |
| 8 Operating Expenses:           |  |  |   |
| 9 Steam Production              | -  | -  | (1,412,174)                                 |
| 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     | 73,273   | -  | -   |
| 19                              |  |  |   |
| 20 Total O&M Expenses           | 73,273   | -  | (1,412,174)                                 |
| 21                              |  |  |   |
| 22 Depreciation                 | (771,572)  | (2,452,971)                              | -   |
| 23 Amortization                 | 4,480,241  | 3,444,641                                | -   |
| 24 Taxes Other Than Income      | 106,507  | -  | -   |
| 25 Income Taxes - Federal       | (145,588)  | (378,610)                                | (1,588,759)                                 |
| 26 Income Taxes - State         | (19,783)   | (51,447)                                 | (215,886)                                   |
| 27 Income Taxes - Def Net       | (1,360,156)  | 53,749                                   | -   |
| 28 Investment Tax Credit Adj.   | -  | -  | -   |
| 29 Misc Revenue & Expense       | -  | -  | -   |
| 30                              |  |  |   |
| 31 Total Operating Expenses:    | 2,362,922  | 615,362                                  | (3,216,819)                                 |
| 32                              |  |  |   |
| 33 Operating Rev For Return:    | (2,359,301)  | (615,362)                                | (2,951,467)                                 |
| 34                              |  |  |   |
| 35 Rate Base:                   |  |  |   |
| 36 Electric Plant In Service    | 151,638  | -  | -   |
| 37 Plant Held for Future Use    | -  | -  | -   |
| 38 Misc Deferred Debits         | 364,922  | -  | -   |
| 39 Elec Plant Acq Adj           | -  | -  | -   |
| 40 Nuclear Fuel                 | -  | -  | -   |
| 41 Prepayments                  | 18,047   | -  | -   |
| 42 Fuel Stock                   | -  | -  | -   |
| 43 Material & Supplies          | 64   | -  | -   |
| 44 Working Capital              | 17,408   | (4,794)                                  | (35,855)                                    |
| 45 Weatherization Loans         | (3)  | -  | -   |
| 46 Misc Rate Base               | -  | -  | -   |
| 47                              |  |  |   |
| 48 Total Electric Plant:        | 552,076  | (4,794)                                  | (35,855)                                    |
| 49                              |  |  |   |
| 50 Rate Base Deductions:        |  |  |   |
| 51 Accum Prov For Deprec        | 5,943,554  | -  | -   |
| 52 Accum Prov For Amort         | 71,247   | -  | -   |
| 53 Accum Def Income Tax         | (820,999)  | -  | -   |
| 54 Unamortized ITC              | -  | -  | -   |
| 55 Customer Adv For Const       | -  | -  | -   |
| 56 Customer Service Deposits    | -  | -  | -   |
| 57 Misc Rate Base Deductions    | (191,606)  | -  | -   |
| 58                              |  |  |   |
| 59 Total Rate Base Deductions   | 5,002,196  | -  | -   |
| 60                              |  |  |   |
| 61 Total Rate Base:             | 5,554,272  | (4,794)                                  | (35,855)                                    |
| 62                              |  |  |   |
| 63 Return on Rate Base          | -0.045%  | -0.010%                                  | -0.048%                                     |
| 64                              |  |  |   |
| 65 Return on Equity             | -0.088%  | -0.019%                                  | -0.093%                                     |
| 66                              |  |  |   |
| 67 TAX CALCULATION:             |  |  |   |
| 68 Operating Revenue            | (3,884,827)  | (991,670)                                | (4,756,111)                                 |
| 69 Other Deductions             |  |  |   |
| 70 Interest (AFUDC)             | (8,438)  | -  | -   |
| 71 Interest                     | 143,927  | (122)                                    | (915)                                       |
| 72 Schedule "M" Additions       | 3,701,528  | (141,641)                                | -   |
| 73 Schedule "M" Deductions      | 116,957  | 2  | -   |
| 74 Income Before Tax            | (435,744)  | (1,133,190)                              | (4,755,197)                                 |
| 75                              |  |  |   |
| 76 State Income Taxes           | (19,783)   | (51,447)                                 | (215,886)                                   |
| 77 Taxable Income               | (415,962)  | (1,081,744)                              | (4,539,311)                                 |
| 78                              |  |  |   |
| 79 Federal Income Taxes + Other | (145,588)  | (378,610)                                | (1,588,759)                                 |

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 Cash Working Capital

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b>                   |                |             |                          |               |                 |                           |             |
| Cash Working Capital                            | CWC            | A           | (71,856)                 | UT            | 100.000%        | (71,856)                  | Below       |
| <b>Adjustment Detail:</b>                       |                |             |                          |               |                 |                           |             |
| Cash Working Capital December 2017 - Unadjusted |                |             | 28,946,434               |               |                 | 14,956,915                | 2.33        |
| Cash Working Capital December 2017 - Normalized |                |             | <u>28,981,092</u>        |               |                 | <u>14,885,059</u>         | 8.1.1       |
| Adjustment:                                     |                |             | 34,658                   |               |                 | (71,856)                  |             |

**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 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.1 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  
 12 Months Ended Dec 31, 2017

| Lead/Lag Study as of 12/15 | Total             | California | Oregon      | Washington  | Wyoming     | Utah              | Idaho       | FERC      |
|----------------------------|-------------------|------------|-------------|-------------|-------------|-------------------|-------------|-----------|
| Revenue Lag Days           | 41.52             | 41.17      | 40.25       | 41.27       | 37.72       | 40.88             | 37.54       | 35.62     |
| Expense Lag Days           | 35.72             | 40.25      | 36.80       | 35.20       | 36.83       | 36.81             | 36.86       | 35.10     |
| Net Lag Days               | 5.80              | 0.92       | 3.45        | 6.07        | 0.89        | 4.07              | 0.68        | 0.52      |
| O&M Expense                | 2,850,741,467     | 52,865,463 | 725,601,783 | 208,347,673 | 410,998,188 | 1,175,729,294     | 169,421,889 | 787,812   |
| Taxes Other than Income    | 196,653,710       | 4,693,236  | 75,880,995  | 12,720,975  | 24,580,252  | 69,433,038        | 9,305,945   | 39,268    |
| Federal Income Tax         | 226,113,268       | 8,588,607  | 73,248,692  | 17,951,774  | 30,537,365  | 76,584,601        | 16,818,326  | (523,217) |
| State Income Tax           | 38,260,849        | 1,282,077  | 11,895,457  | 3,048,483   | 5,287,538   | 13,684,942        | 2,735,878   | (68,556)  |
| Total                      | 3,311,769,293     | 67,429,383 | 886,626,926 | 242,068,906 | 471,403,343 | 1,335,431,875     | 198,282,038 | 235,307   |
| Divided by Days in Year    | 365               | 365        | 365         | 365         | 365         | 365               | 365         | 365       |
| Avg. Daily Cost of Service | 9,073,341         | 184,738    | 2,429,115   | 663,202     | 1,291,516   | 3,658,717         | 543,238     | 645       |
| Net Lag Days               | 5.80              | 0.92       | 3.45        | 6.07        | 0.89        | 4.07              | 0.68        | 0.52      |
| Cash Working Capital       | <b>28,981,092</b> | 169,812    | 8,380,401   | 4,025,639   | 1,148,283   | <b>14,885,059</b> | 371,564     | 335       |

Ref. 2.33

Ref. 2.33

Rocky Mountain Power  
Utah Results of Operations - December 2017  
Trapper Mine Rate Base

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                           |             |
| Other Tangible Property         | 399            | A           | 7,976,455                | SE            | 42.601%         | 3,398,031                 | 8.2.1       |

**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 the net plant balance.

Rocky Mountain Power  
Results of Operations - December 2017  
Trapper Mine Rate Base

| Trapper Total Description                     | Actual Dec-16     | Actual Jan-17     | Actual Feb-17     | Actual Mar-17     | Actual Apr-17     | Actual May-17     | Actual Jun-17     | Actual Jul-17     | Actual Aug-17     | Actual Sep-17     | Actual Oct-17     | Actual Nov-17     | Actual Dec-17     |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Property, Plant, and Equipment</b>         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Lands and Leases                              | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,746,112        | 17,748,984        |
| Development Costs                             | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         | 2,834,815         |
| Equipment and Facilities                      | 121,783,612       | 122,240,436       | 122,332,088       | 122,093,375       | 122,118,076       | 122,168,407       | 122,183,827       | 122,189,493       | 122,701,420       | 122,701,420       | 122,709,193       | 126,302,867       | 126,322,483       |
| Total Property, Plant, and Equipment          | 142,364,539       | 142,821,363       | 142,913,015       | 142,674,302       | 142,699,003       | 142,749,334       | 142,749,334       | 142,764,754       | 142,770,420       | 143,282,347       | 143,290,120       | 146,886,666       | 146,906,282       |
| Accumulated Depreciation                      | (110,876,084)     | (111,334,745)     | (111,782,914)     | (112,014,120)     | (112,530,481)     | (113,088,994)     | (113,635,125)     | (114,179,743)     | (114,748,139)     | (115,278,612)     | (115,764,806)     | (116,168,175)     | (116,676,314)     |
| <b>Total Property, Plant, and Equipment</b>   | <b>31,488,455</b> | <b>31,486,618</b> | <b>31,130,101</b> | <b>30,660,182</b> | <b>30,168,522</b> | <b>29,660,340</b> | <b>29,114,209</b> | <b>28,585,011</b> | <b>28,022,281</b> | <b>28,003,735</b> | <b>27,525,314</b> | <b>30,718,491</b> | <b>30,229,968</b> |
| <b>Other</b>                                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Inventories                                   | 6,631,547         | 6,910,314         | 7,667,227         | 7,211,763         | 7,503,332         | 7,073,641         | 6,421,734         | 6,324,050         | 6,030,037         | 5,938,960         | 5,822,419         | 6,410,423         | 6,377,274         |
| Prepaid Expenses                              | 514,102           | 432,174           | 382,471           | 355,062           | 349,307           | 506,712           | 209,701           | 130,156           | 99,310            | (11,790)          | 380,110           | 361,872           | 485,891           |
| Restricted Funds: Self-bonding for Black Lung | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           |
| Deferred GE Royalty Amount                    | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Advance Royalty - State 206-13                | 50,000            | 50,000            | 50,000            | 50,000            | 60,000            | 60,000            | 60,000            | 60,000            | 60,000            | 60,000            | 60,000            | 60,000            | 60,000            |
| <b>Total Other</b>                            | <b>7,695,649</b>  | <b>7,892,488</b>  | <b>8,599,698</b>  | <b>8,116,825</b>  | <b>8,412,639</b>  | <b>8,140,353</b>  | <b>7,191,435</b>  | <b>7,014,206</b>  | <b>6,689,347</b>  | <b>6,487,170</b>  | <b>6,762,529</b>  | <b>7,332,295</b>  | <b>7,423,165</b>  |
| <b>Total Rate Base</b>                        | <b>39,184,104</b> | <b>39,379,106</b> | <b>39,729,799</b> | <b>38,777,007</b> | <b>38,581,161</b> | <b>37,800,693</b> | <b>36,305,644</b> | <b>35,599,217</b> | <b>34,711,628</b> | <b>34,490,905</b> | <b>34,287,843</b> | <b>38,050,786</b> | <b>37,653,133</b> |
| <b>PacifiCorp Share (21.40%)</b>              | <b>8,385,398</b>  | <b>8,427,129</b>  | <b>8,502,177</b>  | <b>8,296,279</b>  | <b>8,256,368</b>  | <b>8,089,348</b>  | <b>7,769,408</b>  | <b>7,618,232</b>  | <b>7,426,288</b>  | <b>7,381,054</b>  | <b>7,337,598</b>  | <b>8,142,868</b>  | <b>8,057,770</b>  |
| <b>December 2017 13 Mth. Avg. Balance</b>     | <b>7,976,455</b>  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |

Ref 8.2

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                           |             |
| Other Tangible Property         | 399            | A           | 148,743,795              | SE            | 42.601%         | 63,365,993                | 8.3.1       |

**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. This adjustment adds the Company's portion of the Bridger Mine plant investment to rate base. This adjustment reflects the net plant balance rather than the plant balance to recognize the depreciation of the investment over time.



Rocky Mountain Power  
Results of Operations - December 2017  
Bridger Mine Rate Base  
(\$'000's)

| Bridger Total<br>Description      | Actual    |           |           |           |           |           |           |           |           |           |           |           |           |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                   | Dec-16    | Jan-17    | Feb-17    | Mar-17    | Apr-17    | May-17    | Jun-17    | Jul-17    | Aug-17    | Sep-17    | Oct-17    | Nov-17    | Dec-17    |
| 1 Structure, Equipment, Mine Dev. | 481,815   | 482,917   | 483,374   | 480,570   | 480,608   | 480,878   | 481,066   | 483,093   | 483,327   | 483,876   | 484,152   | 484,508   | 486,536   |
| 2 Materials & Supplies            | 18,817    | 18,150    | 18,465    | 18,285    | 18,137    | 18,571    | 18,284    | 17,859    | 17,480    | 17,152    | 17,818    | 18,391    | 18,342    |
| 4 Pit Inventory                   | 57,972    | 50,974    | 51,109    | 51,356    | 53,426    | 59,264    | 59,582    | 58,729    | 52,132    | 54,210    | 54,777    | 54,498    | 51,373    |
| 5 Deferred Long Wall Costs        | 2,263     | 1,706     | 1,206     | 607       | 349       | 875       | 1,104     | 2,237     | 1,125     | 759       | 1,663     | 1,874     | 2,060     |
| 6 Reclamation Liability           | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| 7 Accumulated Depreciation        | (318,464) | (320,897) | (323,598) | (323,467) | (326,437) | (329,164) | (332,910) | (336,754) | (340,810) | (344,674) | (346,501) | (348,316) | (347,202) |
| 8 Bonus Bid / Lease Payable       | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| TOTAL RATE BASE                   | 242,403   | 232,849   | 230,556   | 227,351   | 226,082   | 230,423   | 227,127   | 225,164   | 213,254   | 211,322   | 211,909   | 210,955   | 211,109   |
| PacifiCorp Share (66.67%)         | 161,602   | 155,233   | 153,704   | 151,567   | 150,721   | 153,615   | 151,418   | 150,109   | 142,170   | 140,881   | 141,273   | 140,637   | 140,739   |

|                                      |         |
|--------------------------------------|---------|
| December 2017 - 13 Mth. Avg. Balance | 148,744 |
|--------------------------------------|---------|

Ref 8.3

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                                |               |                 |                                 |             |
| Customer Advances               | 252            | A           | (120,719)                      | CA            | 0.000%          | -                               | 8.4.1       |
| Customer Advances               | 252            | A           | (909,827)                      | OR            | 0.000%          | -                               | 8.4.1       |
| Customer Advances               | 252            | A           | (219,295)                      | WA            | 0.000%          | -                               | 8.4.1       |
| Customer Advances               | 252            | A           | (183,469)                      | ID            | 0.000%          | -                               | 8.4.1       |
| Customer Advances               | 252            | A           | (8,705,034)                    | UT            | 100.000%        | (8,705,034)                     | 8.4.1       |
| Customer Advances               | 252            | A           | (1,468,669)                    | WY            | 0.000%          | -                               | 8.4.1       |
| Customer Advances               | 252            | A           | 11,607,012                     | SG            | 43.504%         | 5,049,533                       | 8.4.1       |
|                                 |                |             | <u>-</u>                       |               |                 | <u>(3,655,501)</u>              |             |

**Description of Adjustment:**

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation factor. This adjustment corrects the allocation of customer advances for construction.

Rocky Mountain Power  
Results of Operations - December 2017  
Customer Advances for Construction

13 Mth. Avg. Basis:

| Account      | Booked Allocation   | Correct Allocation  | Adjustment  | Ref.     |
|--------------|---------------------|---------------------|-------------|----------|
| 252CA        | -                   | (120,719)           | (120,719)   | Page 8.4 |
| 252OR        | (412,790)           | (1,322,617)         | (909,827)   | Page 8.4 |
| 252WA        | (1,538)             | (220,833)           | (219,295)   | Page 8.4 |
| 252IDU       | (6,620)             | (190,089)           | (183,469)   | Page 8.4 |
| 252UT        | 56,915              | (8,648,119)         | (8,705,034) | Page 8.4 |
| 252WYP       | 1,106,339           | (362,330)           | (1,468,669) | Page 8.4 |
| 252WYU       | -                   | -                   | -           | Page 8.4 |
| 252SG        | (36,971,392)        | (25,364,380)        | 11,607,012  | Page 8.4 |
| <b>Total</b> | <b>(36,229,087)</b> | <b>(36,229,087)</b> | -           |          |

|                                  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Rate Base:</b>  |                |             |                          |               |                 |                           |             |
| Remove Plant Held for Future Use | 105            | A           | (9,178,055)              | SG            | 43.504%         | (3,992,836)               | 8.5.1       |

**Description of Adjustment:**

This adjustment removes certain wind and transmission Plant Held for Future Use (PHFU) assets from FERC account 105. In the Company's rebuttal testimony in Docket No. 11-035-200 and in direct testimony in Docket No.13-035-184, the Company agreed to make an adjustment to remove these specific assets from rate base. The Company continues to assess these projects for appropriate inclusion in regulated results.

Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 FERC 105 (Plant Held for Future Use)

| Primary Account                    | Secondary Account | Location                                   | Allocation Code | Total Balance      |
|------------------------------------|-------------------|--|-----------------|--------------------|
| 1050000 EL PLT HLD FTR USE 3401000 | LAND OWNED IN FEE | 507100 WILD HORSE WIND PLANT COMMON        | SG              | 6,763,094          |
| 1050000 EL PLT HLD FTR USE 3401000 | LAND OWNED IN FEE | 508100 TWELVE MILE RANCH WIND PLANT COMMON | SG              | 2,160,207          |
| 1050000 EL PLT HLD FTR USE 3501000 | LAND OWNED IN FEE | 85051 POPULUS SUBSTATION(NON SHARED)       | SG              | 254,753            |
| <b>Overall Result</b>              |                   |  |                 | <b>\$9,178,055</b> |

Ref. 8.5

Rocky Mountain Power  
Utah Results of Operations - December 2017  
Customer Service Deposits

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b>          |                |             |                          |               |                 |                           |             |
| Utah Customer Service Deposit Interest | 4311           | A           | 655,007                  | UT            | 100.000%        | 655,007                   | 8.6.1       |
| <b>Adjustment to Rate Base:</b>        |                |             |                          |               |                 |                           |             |
| Utah Customer Service Deposits         | 235            | A           | (15,561,423)             | UT            | 100.000%        | (15,561,423)              | 8.6.1       |

**Description of Adjustment:**

The Utah Commission requires the Company to include customer service deposits as a reduction to rate base. This adjustment also includes the interest expense 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 Results of Operations - December 2017  
Utah Customer Service Deposits**

**Customer Service Deposits - Interest Expense**

GL 585100

| <b>Month</b>            | <b>Interest</b> |                 |
|-------------------------|-----------------|-----------------|
| Jan-17                  | 121,078         |                 |
| Feb-17                  | 33,383          |                 |
| Mar-17                  | 3,456           |                 |
| Apr-17                  | 59,217          |                 |
| May-17                  | 57,322          |                 |
| Jun-17                  | 44,820          |                 |
| Jul-17                  | 64,997          |                 |
| Aug-17                  | 50,919          |                 |
| Sep-17                  | 55,232          |                 |
| Oct-17                  | 52,768          |                 |
| Nov-17                  | 67,919          |                 |
| Dec-17                  | 43,897          |                 |
| <b>Interest Expense</b> | <b>655,007</b>  | <b>Ref. 8.6</b> |

**Customer Service Deposits - Balances**

GL Accounts 230140, 115050

| <b>Month</b>            | <b>Balance</b>    |                 |
|-------------------------|-------------------|-----------------|
| Dec-16                  | 16,258,651        |                 |
| Jan-17                  | 16,316,671        |                 |
| Feb-17                  | 16,327,014        |                 |
| Mar-17                  | 16,286,461        |                 |
| Apr-17                  | 15,651,312        |                 |
| May-17                  | 15,575,379        |                 |
| Jun-17                  | 15,459,868        |                 |
| Jul-17                  | 15,169,043        |                 |
| Aug-17                  | 15,015,925        |                 |
| Sep-17                  | 14,922,744        |                 |
| Oct-17                  | 15,153,503        |                 |
| Nov-17                  | 15,070,521        |                 |
| Dec-17                  | 15,091,412        |                 |
| <b>13-Month Average</b> | <b>15,561,423</b> | <b>Ref. 8.6</b> |

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b><u>Klamath Relicensing Process Costs</u></b>                         |                |             |                          |               |                 |                           |             |
| <b>Adjustment to Rate Base:</b>   |                |             |                          |               |                 |                           |             |
| Remove Klamath Relicensing Costs  | 302            | A           | (74,111,750)             | SG            | 43.504%         | (32,241,694)              | 8.7.1       |
| Remove Klamath Relicensing Costs  | 302            | A           | 32,081,215               | UT            | 100.000%        | 32,081,215                | 8.7.1       |
| <b>Adjustment to Amortization Reserve:</b>                              |                |             |                          |               |                 |                           |             |
| Remove Klamath Relicensing Costs  | 111IP          | A           | 53,774,196               | SG            | 43.504%         | 23,394,012                | 8.7.1       |
| Remove Klamath Relicensing Costs  | 111IP          | A           | (23,226,911)             | UT            | 100.000%        | (23,226,911)              | 8.7.1       |
| <b>Adjustment to Amortization Expense:</b>                              |                |             |                          |               |                 |                           |             |
| Remove Klamath Relicensing Costs  | 404IP          | A           | (8,272,903)              | SG            | 43.504%         | (3,599,057)               | 8.7.1       |
| Remove Klamath Relicensing Costs  | 404IP          | A           | 3,601,751                | UT            | 100.000%        | 3,601,751                 | 8.7.1       |
| <b><u>Klamath Existing Plant</u></b>                                    |                |             |                          |               |                 |                           |             |
| <b>Adjustment to Depreciation Reserve:</b>                              |                |             |                          |               |                 |                           |             |
| Existing Klamath: Remove Accelerated                                    | 108HP          | A           | 13,774,223               | SG            | 43.504%         | 5,992,360                 | 8.7.1       |
| <b>Adjustment to Depreciation Expense:</b>                              |                |             |                          |               |                 |                           |             |
| Existing Klamath: Remove Accelerated                                    | 403HP          | A           | (1,787,289)              | SG            | 43.504%         | (777,545)                 | 8.7.1       |
| <b><u>Klamath Relicensing Process Costs Regulatory Asset</u></b>        |                |             |                          |               |                 |                           |             |
| <b>Adjustment to Amortization Expense:</b>                              |                |             |                          |               |                 |                           |             |
| Add Back Amortization of Regulatory Asset                               | 404IP          | A           | 4,483,442                | UT            | 100.000%        | 4,483,442                 | 8.7.2       |
| <b>Adjustment To Tax:</b>   |                |             |                          |               |                 |                           |             |
| <b><u>Klamath Relicensing &amp; Settlement Process Costs</u></b>        |                |             |                          |               |                 |                           |             |
| Schedule M Addition   | SCHMAT         | A           | 4,483,442                | UT            | 100.000%        | 4,483,442                 |             |
| Deferred Tax Expense  | 41110          | A           | (1,701,511)              | UT            | 100.000%        | (1,701,511)               |             |
| <b><u>Klamath Plant:</u></b>  |                |             |                          |               |                 |                           |             |
| Schedule M Addition   | SCHMAT         | A           | (1,787,289)              | SG            | 43.504%         | (777,545)                 |             |
| Deferred Tax Expense  | 41110          | A           | 678,292                  | SG            | 43.504%         | 295,085                   |             |
| Deferred Tax Balance  | 282            | A           | (1,576,018)              | SG            | 43.504%         | (685,634)                 |             |
| <b><u>Remove Klamath Relicensing &amp; Settlement Process Costs</u></b> |                |             |                          |               |                 |                           |             |
| Schedule M Addition   | SCHMAT         | A           | (8,272,903)              | SG            | 43.504%         | (3,599,057)               |             |
| Deferred Tax Expense  | 41110          | A           | 3,139,651                | SG            | 43.504%         | 1,365,879                 |             |
| Deferred Tax Balance  | 282            | A           | (10,988,891)             | SG            | 43.504%         | (4,780,625)               |             |
| Schedule M Addition   | SCHMAT         | A           | 3,601,751                | UT            | 100.000%        | 3,601,751                 |             |
| Deferred Tax Expense  | 41110          | A           | (1,366,896)              | UT            | 100.000%        | (1,366,896)               |             |
| Deferred Tax Balance  | 282            | A           | 4,714,155                | UT            | 100.000%        | 4,714,155                 |             |

**Description of Adjustment:**

This adjustment removes the accelerated depreciation associated with the existing Klamath facilities that was booked starting January 1, 2011. Consistent with the stipulation in 11-035-200, beginning in June 2012, depreciation expense for the Klamath facilities is set to fully depreciate the assets by December 31, 2022.

This adjustment also removes the allocated Klamath relicensing process costs and the associated amortization expense and reserve. The stipulation approved by the Utah Commission in Docket No. 11-035-200 authorized recovery of the Utah portion of the Klamath-related relicensing and process costs starting October 12, 2012. This adjustment reflects amortization of these costs into results, for the twelve months ended December 2017.



**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**Klamath Hydroelectric Settlement Agreement**

**Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2022**

|                                     | <b>12 Months Ended<br/>December 2017</b> | <b>13 Mo. Avg.<br/>December 2017</b> |         |
|-------------------------------------|--|--------------------------------------|---------|
| Accelerated Deprecation Expense (1) | 1,787,289                                |                                      | Ref 8.7 |
| Accelerated Deprecation Reserve     |  | (13,774,223)                         | Ref 8.7 |

**Remove Klamath Relicensing & Settlement Process Costs in the Year Ended December 2017**

|                      | <b>Factor</b> | <b>12 Months Ended<br/>December 2017</b> | <b>13 Mo. Avg.<br/>December 2017</b> |         |
|----------------------|---------------|--|--------------------------------------|---------|
| Gross EPIS           | SG            |  | 74,111,750                           | Ref 8.7 |
| Amortization Reserve | SG            |  | (53,774,196)                         | Ref 8.7 |
| Amortization Expense | SG            | 8,272,903                                |                                      | Ref 8.7 |
| Gross EPIS           | UT            |  | (32,081,215)                         | Ref 8.7 |
| Amortization Reserve | UT            |  | 23,226,911                           | Ref 8.7 |
| Amortization Expense | UT            | (3,601,751)                              |                                      | Ref 8.7 |

(1) This adjusts depreciation expense per the settlement in Docket No. 11-035-200. Existing depreciation rates were used for the period prior to June 1, 2012, with depreciation rates revised on June 1 to fully amortize by December 31, 2022.

|                         |                  |
|-------------------------|------------------|
| Booked Depreciation:    | 7,780,432        |
| Corrected Depreciation: | 5,993,144        |
| Difference:             | <u>1,787,289</u> |

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**Klamath Hydroelectric Settlement Agreement**  
**Regulatory Asset Amortization**  
**Account 187390**

|              |                                   | <u>Amortization</u><br><u>Expense</u> |                 |                    |
|--------------|-----------------------------------|---------------------------------------|-----------------|--------------------|
|              | Base Period Amount (below)        | <b>4,483,442</b>                      | <b>Ref 8.7</b>  |                    |
| <u>Month</u> | <u>Beg Balance</u>                | <u>Amortization</u> <sup>(1)</sup>    | <u>Interest</u> | <u>End Balance</u> |
| Dec-16       |                                   |                                       |                 | 22,835,039         |
| Jan-17       | 22,835,039                        | (373,620)                             | 83,987          | 22,545,406         |
| Feb-17       | 22,545,406                        | (373,620)                             | 82,913          | 22,254,699         |
| Mar-17       | 22,254,699                        | (373,620)                             | 77,054          | 21,958,132         |
| Apr-17       | 21,958,132                        | (373,620)                             | 76,018          | 21,660,530         |
| May-17       | 21,660,530                        | (373,620)                             | 74,979          | 21,361,889         |
| Jun-17       | 21,361,889                        | (373,620)                             | 73,936          | 21,062,205         |
| Jul-17       | 21,062,205                        | (373,620)                             | 72,890          | 20,761,475         |
| Aug-17       | 20,761,475                        | (373,620)                             | 71,840          | 20,459,694         |
| Sep-17       | 20,459,694                        | (373,620)                             | 70,786          | 20,156,860         |
| Oct-17       | 20,156,860                        | (373,620)                             | 69,729          | 19,852,969         |
| Nov-17       | 19,852,969                        | (373,620)                             | 68,668          | 19,548,016         |
| Dec-17       | 19,548,016                        | (373,620)                             | 67,603          | 19,241,999         |
|              | <b>Base Period Amortization =</b> | <u>(4,483,442)</u>                    |                 |                    |

(1) Annual amortization needed to fully amortize the relicensing/process costs by 12/31/2022.

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Expense:</b>            |                |             |                          |               |                 |                           |             |
| Remove system allocation of amortization | 403SP          | A           | (5,616,693)              | SG            | 43.504%         | (2,443,495)               | 8.8.1       |
| <u>Correct Allocation</u>                |                |             |                          |               |                 |                           |             |
| Add situs allocation deferral            | 407            | A           | 3,444,641                | UT            | 100.000%        | 3,444,641                 | 8.8.1       |
| Add situs allocation deferral            | 407            | A           | 478,639                  | ID            | 0.000%          | -                         | 8.8.1       |
| Add situs allocation deferral            | 407            | A           | 1,693,414                | WY            | 0.000%          | -                         | 8.8.1       |
|  |                |             | -                        |               |                 | 1,001,146                 |             |

**Description of Adjustment:**

The Company began amortizing the unrecovered plant regulatory asset on May 1, 2015. The amortization expense is booked to 403SP, which is allocated system-wide in unadjusted results. This adjustment corrects the allocation in the unadjusted data and reflects the correct state specific balances for Utah, Wyoming and Idaho. The accounting detail is provided on page 8.8.2.

**Rocky Mountain Power  
Results of Operations - December 2017  
Carbon Plant Closure**

On January 1, 2014 new depreciation rates for the Carbon plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred. Amortization of unrecovered plant began in Utah in May 2015, after the plant was retired. Amortization of closure costs will begin in Utah with the next Utah general rate case. Deferral and amortization of depreciation expense was booked on a company system factor, but needs to be allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided on page 8.8.2.

|                                 | <u>Account</u> | <u>Amount</u>           | <u>Factor</u> | <u>Ref</u>   |
|---------------------------------|----------------|-------------------------|---------------|--------------|
| <u>Actual</u>                   |                |                         |               |              |
| UT, ID, WY amortization expense | 403SP          | <b>5,616,693</b>        | <b>SG</b>     | <b>8.8</b>   |
| <u>Correct</u>                  |                |                         |               |              |
| Utah amortization expense       | 407            | <b>3,444,641</b>        | <b>UT</b>     | <b>8.8</b>   |
| Idaho amortization expense      | 407            | <b>478,639</b>          | <b>ID</b>     | <b>8.8</b>   |
| Wyoming amortization expense    | 407            | <b>1,693,414</b>        | <b>WY</b>     | <b>8.8</b>   |
|                                 |                | <u><b>5,616,693</b></u> |               | <b>8.8.2</b> |

Rocky Mountain Power  
Results of Operations - December 2017  
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended December 2017

| Year | Posting period | Account Number | Amount  | Text                                     | FERC Account | FERC Location | Actual Allocation | Correct Allocation |
|------|----------------|----------------|---------|--|--------------|---------------|-------------------|--------------------|
| 2017 | 1              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 1              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 1              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 1              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 2              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 2              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 2              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 2              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 3              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 3              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 3              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 3              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 4              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 4              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 4              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 4              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 5              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 5              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 5              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 5              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 6              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 6              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 6              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 6              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 7              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 7              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 7              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 7              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 8              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 8              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 8              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 8              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 9              | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 9              | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 9              | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 9              | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 10             | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 10             | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 10             | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 10             | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 11             | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 11             | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 11             | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 11             | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |
| 2017 | 12             | 565131         | 44,602  | Amortize WY Deferred Carbon Decomm       | 4032000      | 114           | SG                | WY                 |
| 2017 | 12             | 565131         | 96,516  | Amortize WY Deferred Carbon Depreciation | 4032000      | 114           | SG                | WY                 |
| 2017 | 12             | 565131         | 287,053 | Amortize UT Deferred Carbon Depreciation | 4032000      | 109           | SG                | UT                 |
| 2017 | 12             | 565131         | 39,887  | Amortize ID Deferred Carbon Depreciation | 4032000      | 106           | SG                | ID                 |

**5,616,693**

**Ref 8.8.1**

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Revenue:</b>                |                |             |                          |               |                 |                           |             |
| Residential                                  | 440            | A           | (2,263,761)              | UT            | 100.000%        | (2,263,761)               | 8.9.1       |
| Commercial                                   | 442            | A           | (2,282,266)              | UT            | 100.000%        | (2,282,266)               | 8.9.1       |
| Industrial                                   | 442            | A           | (1,591,418)              | UT            | 100.000%        | (1,591,418)               | 8.9.1       |
| Public Street & Highway                      | 444            | A           | (30,841)                 | UT            | 100.000%        | (30,841)                  | 8.9.1       |
| Total  |                |             | <u>(6,168,286)</u>       |               |                 | <u>(6,168,286)</u>        |             |
| <b>Adjustment to Expense:</b>                |                |             |                          |               |                 |                           |             |
| <u>Remove base period amortization</u>       |                |             |                          |               |                 |                           |             |
| Wyoming Deer Creek closure cost amortization | 506            | A           | (3,233,528)              | SG            | 43.504%         | (1,406,719)               | 8.9.2       |

**Description of Adjustment:**

The Utah order in Docket No. 14-035-147 approved closure of the Deer Creek mine and ruled on several issues. That Utah order is reflected in unadjusted results for the period twelve months ended December 2017. The closure of the mine resulted in some assets being sold, the return on which had been built into rates. Until rates are re-set, the Company will accrue a regulatory liability for these by reducing revenues. This adjustment also removes the allocation of the closure costs approved in Wyoming that have not yet been approved in Utah, but are incorrectly included in unadjusted results on an SG factor.

**Rocky Mountain Power**  
**Results of Operations - December 2017**  
**Deer Creek Mine Closure**  
**Savings in Company Postretirement Benefits due to Sales of Assets and the UMWA Settlement**

The closure of the Deer Creek mine resulted in some assets being sold, the return on which had been built into rates. In addition, there have been savings on the postretirement plan due to the UMWA settlement. Until rates are re-set, the Company will accrue a regulatory liability for these by reducing revenues.

Accrual

| <u>Account</u> | <u>Description</u>                            |                    |
|----------------|---|--------------------|
| 186860         | Return Offset for Assets Sold                 | (446,964)          |
| 186861         | Return Offset for Reduction in Fuel Inventory | (1,348,894)        |
| 186862         | Return Offset for Sale of Fossil Rock         | (1,430,568)        |
| 186854         | Savings in PBOP expense due to settlement     | (2,941,860)        |
|                |   | <u>(6,168,286)</u> |

Spread to Revenue Accounts

|     |                                    |                 |
|-----|------------------------------------|-----------------|
| 440 | Residential Sales                  | 36.70%          |
| 442 | Commercial Sales                   | 37.00%          |
| 442 | Industrial (includes Irrigation)   | 25.80%          |
| 444 | Public Street and Highway Lighting | 0.50%           |
|     |                                    | <u>100.000%</u> |

Reduce revenue accounts for savings:

|     |                                    |                    |         |
|-----|------------------------------------|--------------------|---------|
| 440 | Residential Sales                  | <b>(2,263,761)</b> | Ref 8.9 |
| 442 | Commercial & Industrial Sales      | <b>(2,282,266)</b> | Ref 8.9 |
| 442 | Industrial (includes Irrigation)   | <b>(1,591,418)</b> | Ref 8.9 |
| 444 | Public Street and Highway Lighting | <b>(30,841)</b>    | Ref 8.9 |
|     |                                    | <u>(6,168,286)</u> |         |

**Rocky Mountain Power  
Results of Operations - December 2017  
Deer Creek Mine Closure  
Amortization of Closure Costs**

Deer Creek Closure costs in Wyoming are being recovered on an SG factor which impacts Utah unadjusted results. These amounts should be removed from results.

|   | <u>Monthly<br/>Amort</u> | <u>Annual<br/>Amort</u> | <u>Allocator</u> | <u>Ref</u> |
|---|--------------------------|-------------------------|------------------|------------|
| Wyoming closure cost amortization in unadjusted results | 269,461                  | <b>3,233,528</b>        | <b>SG</b>        | <b>8.9</b> |



Rocky Mountain Power  
 Utah Results of Operations - December 2017  
 (Informational) Prepaid Pension Asset in Rate Base

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <b>Adjustment to Rate Base:</b>        |                |             |                          |               |                 |                           |             |
| Net Prepaid Balance                    | 182M           | A           | (110,802)                | CA            | 0.000%          | -                         |             |
| Net Prepaid Balance                    | 182M           | A           | (1,229,200)              | OR            | 0.000%          | -                         |             |
| Net Prepaid Balance                    | 182M           | A           | 280,912                  | UT            | 100.000%        | 280,912                   |             |
| Net Prepaid Balance                    | 182M           | A           | 506,699,773              | SO            | 43.114%         | 218,458,365               |             |
| Net Prepaid Balance                    | 2283           | A           | <u>(246,262,775)</u>     | SO            | 43.114%         | <u>(106,173,648)</u>      |             |
|  |                |             | <u>259,377,907</u>       |               |                 | <u>112,565,629</u>        |             |
| <b>Adjustment to Tax:</b>              |                |             |                          |               |                 |                           |             |
| Deferred Tax Balance                   | 190            | A           | 95,258,643               | SO            | 43.114%         | 41,069,779                |             |
| Deferred Tax Balance                   | 190            | A           | (109,887)                | OR            | 0.000%          | -                         |             |
| Deferred Tax Balance                   | 190            | A           | (9,955)                  | CA            | 0.000%          | -                         |             |
| Deferred Tax Balance                   | 283            | A           | (192,937,738)            | SO            | 43.114%         | (83,183,110)              |             |
| Deferred Tax Balance                   | 283            | A           | 576,380                  | OR            | 0.000%          | -                         |             |
| Deferred Tax Balance                   | 283            | A           | 52,006                   | CA            | 0.000%          | -                         |             |
| Deferred Tax Balance                   | 283            | A           | <u>(106,610)</u>         | UT            | 100.000%        | <u>(106,610)</u>          |             |
|  |                |             | <u>(97,277,161)</u>      |               |                 | <u>(42,219,941)</u>       |             |
| Net Prepaid Pension Asset in Rate Base |                |             | <u>162,100,747</u>       |               |                 | <u>70,345,688</u>         |             |

**Description of Adjustment:**

This shows the pension and post-retirement benefit asset included in rate base. This is provided for informational purposes only, and is not an adjustment included in the results of operations.

# **9. REPORTING AND RATEMAKING ALLOCATION FACTORS**

Utah Results of Operations  
December 2017  
2017 Protocol 13-Month Average  
Reporting and Ratemaking Factors

Utah Results of Operations

December 2017

13-MONTH AVERAGE FACTORS

2017 PROTOCOL

FACTOR

| DESCRIPTION                                   | California | Oregon   | Washington | Utah     | Idaho    | Wyoming  | FERC-UPL | OTHER   | Non-Regulated | Page Ref. |
|---|------------|----------|------------|----------|----------|----------|----------|---------|---------------|-----------|
| Situs   | -          | -        | -          | -        | -        | -        | -        | -       | -             | Situs     |
| System Generation                             | 1.5202%    | 25.7335% | 8.2544%    | 43.6729% | 5.9715%  | 14.8141% | 0.0334%  | -       | -             | Pg 9.17   |
| System Generation (Pac. Power Costs on SG)    | 1.5202%    | 25.7335% | 8.2544%    | 43.6729% | 5.9715%  | 14.8141% | 0.0334%  | -       | -             | Pg 9.17   |
| System Generation (R.M.P. Costs on SG)        | 1.5202%    | 25.7335% | 8.2544%    | 43.6729% | 5.9715%  | 14.8141% | 0.0334%  | -       | -             | Pg 9.17   |
| Divisional Generation - Pac. Power            | 3.1780%    | 53.7960% | 17.2557%   | 0.0000%  | 0.0000%  | 25.7702% | 0.0000%  | -       | -             | Pg 9.17   |
| Divisional Generation - R.M.P.                | 0.0000%    | 0.0000%  | 0.0000%    | 83.7213% | 11.4475% | 4.7672%  | 0.0641%  | -       | -             | Pg 9.17   |
| System Capacity                               | 1.5301%    | 26.1185% | 8.4181%    | 43.9024% | 5.8108%  | 14.1861% | 0.0339%  | -       | -             | Pg 9.17   |
| System Energy                                 | 1.4907%    | 24.5788% | 7.7630%    | 42.9842% | 6.4535%  | 16.6979% | 0.0319%  | -       | -             | Pg 9.17   |
| System Energy (Pac. Power Costs on SE)        | 1.4907%    | 24.5788% | 7.7630%    | 42.9842% | 6.4535%  | 16.6979% | 0.0319%  | -       | -             | Pg 9.17   |
| System Energy (R.M.P. Costs on SE)            | 1.4907%    | 24.5788% | 7.7630%    | 42.9842% | 6.4535%  | 16.6979% | 0.0319%  | -       | -             | Pg 9.17   |
| Divisional Energy - Pac. Power                | 3.1301%    | 51.6082% | 16.3000%   | 0.0000%  | 0.0000%  | 28.9618% | 0.0000%  | -       | -             | Pg 9.17   |
| Divisional Energy - R.M.P.                    | 0.0000%    | 0.0000%  | 0.0000%    | 82.0713% | 12.3220% | 5.5459%  | 0.0609%  | -       | -             | Pg 9.17   |
| System Overhead                               | 2.1557%    | 27.0348% | 8.0039%    | 43.2366% | 5.7676%  | 13.7775% | 0.0240%  | 0.0000% | 0.0000%       | Pg 9.8    |
| System Overhead (Pac. Power Costs on SO)      | 2.1557%    | 27.0348% | 8.0039%    | 43.2366% | 5.7676%  | 13.7775% | 0.0240%  | 0.0000% | 0.0000%       | Pg 9.8    |
| System Overhead (R.M.P. Costs on SO)          | 2.1557%    | 27.0348% | 8.0039%    | 43.2366% | 5.7676%  | 13.7775% | 0.0240%  | 0.0000% | 0.0000%       | Pg 9.8    |
| Divisional Overhead - Pac. Power              | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Divisional Overhead - R.M.P.                  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Gross Plant-System                            | 2.1557%    | 27.0348% | 8.0039%    | 43.2366% | 5.7676%  | 13.7775% | 0.0240%  | 0.0000% | 0.0000%       | Pg 9.7    |
| System Gross Plant - Pac. Power               | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| System Gross Plant - R.M.P.                   | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| System Net Plant                              | 1.9533%    | 25.8956% | 7.8046%    | 44.6058% | 5.7895%  | 13.9159% | 0.0250%  | 0.0104% | 0.0000%       | Pg 9.7    |
| Seasonal System Capacity Combustion Turbine   | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Seasonal System Energy Combustion Turbine     | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Seasonal System Capacity Cholla               | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Seasonal System Energy Cholla                 | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Seasonal System Capacity Purchases            | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Seasonal System Energy Purchases              | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Seasonal System Generation Contracts          | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Seasonal System Generation Combustion Turbine | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Mid-Columbia                                  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Division Net Plant Distribution               | 3.2678%    | 25.9190% | 6.5055%    | 48.4739% | 4.9918%  | 10.8420% | 0.0000%  | -       | -             | Pg 9.6    |
| Divisional Generation - Huntington            | 0.0000%    | 0.0000%  | 0.0000%    | 83.7213% | 11.4475% | 4.7672%  | 0.0641%  | -       | -             | Pg 9.17   |
| Divisional Energy - Huntington                | 0.0000%    | 0.0000%  | 0.0000%    | 82.0713% | 12.3220% | 5.5459%  | 0.0609%  | -       | -             | Pg 9.17   |
| Division Net Plant General-Mine - Pac. Power  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Division Net Plant General-Mine - R.M.P.      | 1.4907%    | 24.5788% | 7.7630%    | 42.9842% | 6.4535%  | 16.6979% | 0.0319%  | -       | -             | Pg 9.7    |
| Division Net Plant Intangible - Pac. Power    | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Division Net Plant Intangible - R.M.P.        | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Division Net Plant Steam - Pac. Power         | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Division Net Plant Steam - R.M.P.             | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Division Net Plant Hydro - Pac. Power         | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Division Net Plant Hydro - R.M.P.             | 1.5161%    | 25.6632% | 8.2318%    | 43.5535% | 5.9522%  | 14.7736% | 0.0333%  | 0.2733% | 0.0000%       | Pg 9.4    |
| System Net Hydro Plant-Pac. Power             | 1.5161%    | 25.6632% | 8.2318%    | 43.5535% | 5.9522%  | 14.7736% | 0.0333%  | 0.2733% | 0.0000%       | Pg 9.4    |
| System Net Hydro Plant-R.M.P.                 | 2.4572%    | 31.4916% | 7.0708%    | 47.2235% | 4.1314%  | 17.7755% | 0.0000%  | 0.0000% | 0.0000%       | Pg 9.11   |
| Customer - System                             | 5.1405%    | 65.8801% | 14.7921%   | 0.0000%  | 0.0000%  | 14.1873% | 0.0000%  | 0.0000% | 0.0000%       | Pg 9.11   |
| Customer - Pac. Power                         | 0.0000%    | 0.0000%  | 0.0000%    | 90.4688% | 7.9148%  | 1.6164%  | 0.0000%  | 0.0000% | 0.0000%       | Pg 9.11   |
| Customer - R.M.P.                             | 0.0000%    | 0.0000%  | 100.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000% | 0.0000%       | Situs     |
| Washington Business Tax                       | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Operating Revenue - Idaho                     | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | -       | -             | Not Used  |
| Operating Revenue - Wyoming                   | 3.1561%    | 30.3081% | 7.2871%    | 37.5029% | 6.8822%  | 14.0845% | -0.1604% | 1.4892% | -0.5498%      | Pg 9.12   |
| Excise Tax - superfund                        | 1.9533%    | 25.8956% | 7.8046%    | 44.6058% | 5.7895%  | 13.9159% | 0.0250%  | 0.0104% | 0.0000%       | Pg 9.8    |
| Interest                                      | 3.2678%    | 25.9190% | 6.5055%    | 48.4739% | 4.9918%  | 10.8420% | 0.0000%  | -       | -             | Pg 9.11   |

Utah Results of Operations

December 2017

13-MONTH AVERAGE FACTORS

2017 PROTOCOL

| DESCRIPTION                            | Idaho         | California  | Oregon        | Washington  | Utah          | Idaho       | Wyoming       | FERC-UPL  | OTHER     | Non-Regulated | Page Ref. |
|--|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-----------|-----------|---------------|-----------|
| Idaho State Income Tax                 | 0.0000%       | 0.0000%     | 0.0000%       | 0.0000%     | 0.0000%       | 100.0000%   | 0.0000%       | 0.0000%   | 0.0000%   | 0.0000%       | Pg 9.11   |
| Blank                                  |               |             |               |             |               |             |               |           |           |               |           |
| DONOTUSE                               |               |             |               |             |               |             |               |           |           |               |           |
| Bad Debt Expense                       | 4.2381%       | 4.2381%     | 40.7372%      | 13.2746%    | 31.3104%      | 3.9503%     | 6.4894%       | 0.0000%   | 0.0000%   | 0.0000%       | Not Used  |
| Blank                                  |               |             |               |             |               |             |               |           |           |               |           |
| DONOTUSE                               |               |             |               |             |               |             |               |           |           |               |           |
| DONOTUSE                               |               |             |               |             |               |             |               |           |           |               |           |
| Accumulated Investment Tax Credit 1984 | 3.2870%       | 70.9760%    | 14.1800%      | 13.3600%    |               |             | 11.6100%      |           |           | 0.6110%       | Fixed     |
| ITC85                                  | 5.4200%       | 67.6800%    |               |             |               |             | 11.6100%      |           |           | 1.9200%       | Fixed     |
| ITC86                                  | 4.7890%       | 64.6080%    | 13.1260%      |             |               |             | 15.5000%      |           |           | 1.9770%       | Fixed     |
| ITC88                                  | 4.2700%       | 61.2000%    | 14.9600%      |             |               |             | 16.7100%      |           |           | 2.8600%       | Fixed     |
| ITC89                                  | 4.8806%       | 56.3558%    | 15.2688%      |             |               |             | 20.6776%      |           |           | 2.8172%       | Fixed     |
| ITC90                                  | 1.5047%       | 15.9356%    | 3.9132%       | 46.9355%    |               | 13.9815%    | 17.3435%      |           |           | 0.3860%       | Fixed     |
| Other Electric                         | 0.0000%       | 0.0000%     | 0.0000%       | 0.0000%     | 0.0000%       | 0.0000%     | 0.0000%       | 0.0000%   | 100.0000% | 0.0000%       | Situs     |
| Non-Regulated                          | 0.0000%       | 0.0000%     | 0.0000%       | 0.0000%     | 0.0000%       | 0.0000%     | 0.0000%       | 0.0000%   | 0.0000%   | 100.0000%     | Situs     |
| System Net Steam Plant                 | 1.5202%       | 1.5159%     | 25.6602%      | 8.2544%     | 43.6729%      | 5.9768%     | 14.8141%      |           |           | 0.0000%       | Pg 9.4    |
| System Net Transmission Plant          | 1.5175%       | 25.6891%    | 25.7335%      | 8.2398%     | 43.7091%      | 5.9768%     | 14.8115%      |           |           | 0.0000%       | Pg 9.5    |
| System Net Production Plant            | 1.5175%       | 25.6891%    | 25.7335%      | 8.2398%     | 43.7091%      | 5.9768%     | 14.8115%      |           |           | 0.0000%       | Pg 9.5    |
| System Net Hydro Plant                 | 1.5161%       | 25.6632%    | 43.5535%      | 8.2318%     | 43.5535%      | 5.9552%     | 14.7736%      |           |           | 0.0000%       | Pg 9.4    |
| System Net Nuclear Plant               | 1.5202%       | 25.7335%    | 43.6729%      | 8.2544%     | 43.6729%      | 5.9715%     | 14.8141%      |           |           | 0.0000%       | Pg 9.4    |
| System Net Other Production Plant      | 1.5202%       | 25.7354%    | 43.6718%      | 8.2541%     | 43.6718%      | 5.9714%     | 14.8137%      |           |           | 0.0000%       | Pg 9.5    |
| System Net General Plant               | 2.4147%       | 28.9570%    | 7.0896%       | 40.3067%    |               | 6.4527%     | 14.7656%      |           |           | 0.0000%       | Pg 9.6    |
| System Net Intangible Plant            | 1.8718%       | 26.7552%    | 8.3221%       | 42.9058%    |               | 6.5959%     | 13.5232%      |           |           | 0.0000%       | Pg 9.7    |
| Trojan Plant Allocator                 | 1.5157%       | 25.5811%    | 8.1797%       | 43.5683%    |               | 6.0447%     | 15.1002%      |           |           | 0.0000%       | Pg 9.13   |
| Trojan Decommissioning Allocator       | 1.5150%       | 25.5271%    | 8.1665%       | 43.5498%    |               | 6.0577%     | 15.1508%      |           |           | 0.0000%       | Pg 9.13   |
| Income Before Taxes                    | 3.1463%       | 30.2721%    | 30.2721%      | 7.2914%     | 37.5609%      | 6.8733%     | 14.0832%      |           | 1.4771%   | -0.5453%      | Pg 9.8    |
| DIT Expense                            | 1.9142%       | 27.3980%    | 41.7699%      | 3.2100%     | 41.7699%      | 4.9355%     | 14.7688%      |           |           | 5.6810%       | Pg 9.9    |
| DIT Balance                            | 2.1620%       | 26.0666%    | 6.1171%       | 44.0124%    |               | 5.8210%     | 14.1627%      |           |           | 1.6005%       | Pg 9.10   |
| Tax Depreciation                       | 2.1174%       | 26.1344%    | 7.0063%       | 44.6946%    |               | 5.7102%     | 13.7228%      |           |           | 0.5826%       | Pg 9.14   |
| Blank                                  |               |             |               |             |               |             |               |           |           |               |           |
| DONOTUSE                               |               |             |               |             |               |             |               |           |           |               |           |
| DONOTUSE                               |               |             |               |             |               |             |               |           |           |               |           |
| Blank                                  |               |             |               |             |               |             |               |           |           |               |           |
| DONOTUSE                               |               |             |               |             |               |             |               |           |           |               |           |
| SCHMAT Depreciation Expense            | 2.3179%       | 27.7390%    | 8.4315%       | 41.4255%    |               | 5.6464%     | 14.4145%      |           |           | 0.0000%       | Not Used  |
| SCHMDEXP                               | 1.3551%       | 22.4886%    | 5.3790%       | 43.6612%    |               | 6.1252%     | 12.7910%      |           |           | 0.0000%       | Pg 9.13   |
| SCHMAMT Amortization Expense           | 1.5207%       | 25.7421%    | 8.2571%       | 43.6875%    |               | 5.9735%     | 14.8190%      |           |           | 0.0000%       | Not Used  |
| SGCT                                   |               |             |               |             |               |             |               |           |           |               |           |
| System Generation Cholla Transaction   |               |             |               |             |               |             |               |           |           |               |           |
| <b>TOTAL</b>                           | <b>0</b>      | <b>0</b>    | <b>0</b>      | <b>0</b>    | <b>0</b>      | <b>0</b>    | <b>0</b>      | <b>0</b>  | <b>0</b>  | <b>0</b>      | <b>0</b>  |
| S                                      | 0             | 0           | 0             | 0           | 0             | 0           | 0             | 0         | 0         | 0             | 0         |
| DGIP                                   | 0             | 0           | 0             | 0           | 0             | 0           | 0             | 0         | 0         | 0             | 0         |
| DGU                                    | 0             | 0           | 0             | 0           | 0             | 0           | 0             | 0         | 0         | 0             | 0         |
| SG                                     | 7,194,572.302 | 109,373,914 | 1,851,417,834 | 593,865,271 | 3,142,075,922 | 429,625,382 | 1,065,809,404 | 2,404,576 | 0         | 0             | 0         |
| SSGCH                                  | 0             | 0           | 0             | 0           | 0             | 0           | 0             | 0         | 0         | 0             | 0         |

13-MONTH AVERAGE FACTORS

CALCULATION OF INTERNAL FACTORS

December 2017

DESCRIPTION OF FACTOR

STEAM:  
STEAM PRODUCTION PLANT

Utah Results of Operations  
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13-MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL  
FACTOR

|  | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | Page Ref. |
|--|------------|--------|------------|------|-------|---------|----------|-------|---------------|-----------|
|--|------------|--------|------------|------|-------|---------|----------|-------|---------------|-----------|

LESS ACCUMULATED DEPRECIATION

|       |                 |               |               |                 |               |               |           |   |   |  |
|-------|-----------------|---------------|---------------|-----------------|---------------|---------------|-----------|---|---|--|
| S     | 7,194,572,302   | 1,851,417,834 | 593,865,271   | 3,142,075,922   | 429,628,382   | 1,065,809,404 | 2,404,576 | 0 | 0 |  |
| DGP   | 12,146,486      | -             | -             | 9,025,509       | 1,247,697     | 1,873,291     | -         | - | - |  |
| DGU   | (742,532,663)   | (11,288,191)  | (61,291,254)  | (324,285,295)   | (44,340,492)  | (109,999,353) | (248,170) | 0 | 0 |  |
| SG    | (745,303,966)   | (11,330,321)  | (61,520,009)  | (325,495,983)   | (44,505,983)  | (110,409,898) | (249,096) | 0 | 0 |  |
| SG-W  | (1,236,783,296) | (18,801,928)  | (102,088,438) | (540,138,712)   | (73,854,772)  | (183,216,017) | (413,359) | 0 | 0 |  |
| SSGCH | 0               | 0             | 0             | 0               | 0             | 0             | 0         | 0 | 0 |  |
|       | (222,109,836)   | (3,376,576)   | (18,333,726)  | (97,001,731)    | (13,263,335)  | (32,903,520)  | (74,234)  | 0 | 0 |  |
|       | (2,934,583,265) | (44,797,016)  | (243,233,427) | (1,277,895,840) | (174,716,885) | (434,657,497) | (984,859) | 0 | 0 |  |

TOTAL NET STEAM PLANT  
SNPPS  
SYSTEM NET PLANT PRODUCTION STEAM

|  |               |               |             |               |             |             |           |         |         |  |
|--|---------------|---------------|-------------|---------------|-------------|-------------|-----------|---------|---------|--|
|  | 4,259,989,017 | 1,083,120,073 | 350,631,843 | 1,864,180,082 | 254,308,497 | 631,151,907 | 1,419,718 | 0       | 0       |  |
|  | 100.0000%     | 1.5159%       | 8.2308%     | 43.7602%      | 5.9638%     | 14.8158%    | 0.0333%   | 0.0000% | 0.0000% |  |

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    |  |
| <b>TOTAL</b> |            |        |            |      |       |         |      |  |

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 |  |
| <b>TOTAL</b> |   |   |   |   |   |   |   |  |

TOTAL NUCLEAR PLANT  
SNPPN  
SYSTEM NET PLANT PRODUCTION NUCLEAR

|  |         |         |         |         |         |         |         |  |
|--|---------|---------|---------|---------|---------|---------|---------|--|
|  | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |  |
|--|---------|---------|---------|---------|---------|---------|---------|--|

HYDRO:  
HYDRO PRODUCTION PLANT

|     | California    | Oregon      | Washington   | Utah          | Idaho        | Wyoming      | FERC      | Other     | Non-Regulated |
|-----|---------------|-------------|--------------|---------------|--------------|--------------|-----------|-----------|---------------|
| S   | 1,037,828,388 | 15,777,359  | 267,069,939  | 463,249,401   | 61,974,138   | 153,744,685  | 346,864   | 0         | 0             |
| DGP | 0             | 0           | 0            | 0             | 0            | 0            | 0         | 0         | 0             |
| DGU | 0             | 0           | 0            | 0             | 0            | 0            | 0         | 0         | 0             |
| SG  | 1,037,828,388 | 15,777,359  | 267,069,939  | 463,249,401   | 61,974,138   | 153,744,685  | 346,864   | 0         | 0             |
|     | 1,830,269     | (2,502,548) | (42,361,672) | (71,892,787)  | (8,830,115)  | (24,386,428) | (65,018)  | 1,830,269 | 0             |
|     | (164,616,600) | (460,836)   | (7,800,759)  | (13,238,815)  | (1,810,182)  | (4,490,679)  | (10,131)  | 0         | 0             |
|     | (175,119,105) | (2,662,210) | (45,064,337) | (76,479,532)  | (10,457,274) | (25,942,277) | (68,528)  | 0         | 0             |
|     | (388,219,028) | (5,625,594) | (95,226,768) | (161,611,134) | (22,097,571) | (64,819,384) | (123,678) | 1,830,269 | 0             |

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

|     |             |            |             |             |            |            |         |           |         |
|-----|-------------|------------|-------------|-------------|------------|------------|---------|-----------|---------|
| S   | 669,609,360 | 10,151,766 | 171,843,171 | 291,638,268 | 39,876,567 | 88,925,302 | 223,186 | 1,830,269 | 0       |
| DGP | 0           | 0          | 0           | 0           | 0          | 0          | 0       | 0         | 0       |
| DGU | 0           | 0          | 0           | 0           | 0          | 0          | 0       | 0         | 0       |
| SG  | 100.0000%   | 1.5161%    | 25.8632%    | 43.3535%    | 5.9552%    | 14.7736%   | 0.0333% | 0.2733%   | 0.0000% |

TOTAL NET HYDRO PRODUCTION PLANT  
SNPPH  
SYSTEM NET PLANT PRODUCTION HYDRO

|  |             |            |             |             |            |            |         |           |         |
|--|-------------|------------|-------------|-------------|------------|------------|---------|-----------|---------|
|  | 669,609,360 | 10,151,766 | 171,843,171 | 291,638,268 | 39,876,567 | 88,925,302 | 223,186 | 1,830,269 | 0       |
|  | 100.0000%   | 1.5161%    | 25.8632%    | 43.3535%    | 5.9552%    | 14.7736%   | 0.0333% | 0.2733%   | 0.0000% |

OTHER:  
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

|   |        |   |   |   |   |   |   |   |   |
|---|--------|---|---|---|---|---|---|---|---|
| S | 74,986 | - | - | - | - | - | - | - | - |
|   | 74,986 | - | - | - | - | - | - | - | - |

Utah Results of Operations  
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13-MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL

| FACTOR    | California    | Oregon        | Washington  | Utah          | Idaho       | Wyoming     | FERC-UPL  | OTHER | Non-Regulated | Page Ref. |
|-----------|---------------|---------------|-------------|---------------|-------------|-------------|-----------|-------|---------------|-----------|
| DGP & DGU | 0             | 0             | 0           | 0             | 0           | 0           | 0         | 0     | 0             | 0         |
| SG        | 4,022,533,905 | 1,035,140,199 | 332,034,079 | 1,756,755,843 | 240,206,449 | 595,901,227 | 1,344,415 | 0     | 0             | 0         |
| SSGCT     | 0             | 0             | 0           | 0             | 0           | 0           | 0         | 0     | 0             | 0         |
|           | 4,022,609,890 | 1,035,215,185 | 332,034,079 | 1,756,755,843 | 240,206,449 | 595,901,227 | 1,344,415 | 0     | 0             | 0         |

LESS ACCUMULATED DEPRECIATION

|       |               |               |              |               |              |               |           |   |   |   |
|-------|---------------|---------------|--------------|---------------|--------------|---------------|-----------|---|---|---|
| S     | 0             | 0             | 0            | 0             | 0            | 0             | 0         | 0 | 0 | 0 |
| DGP   | (620,871,212) | (159,797,849) | (51,257,145) | (271,195,925) | (37,081,425) | (91,991,147)  | (207,542) | 0 | 0 | 0 |
| DGU   | 0             | 0             | 0            | 0             | 0            | 0             | 0         | 0 | 0 | 0 |
| SG    | (325,057,108) | (83,648,687)  | (26,831,356) | (141,961,755) | (19,410,853) | (48,154,207)  | (108,641) | 0 | 0 | 0 |
| SSGCT | (33,809,327)  | (8,700,335)   | (2,790,741)  | (14,765,502)  | (2,018,931)  | (5,006,539)   | (11,300)  | 0 | 0 | 0 |
|       | (979,837,647) | (252,146,871) | (80,879,241) | (427,923,183) | (58,511,209) | (146,153,893) | (327,482) | 0 | 0 | 0 |

TOTAL NET OTHER PRODUCTION PLANT

|                                   |               |             |             |               |             |             |           |         |         |         |
|-----------------------------------|---------------|-------------|-------------|---------------|-------------|-------------|-----------|---------|---------|---------|
| SNPPO                             | 3,042,771,243 | 783,068,314 | 251,154,837 | 1,328,832,660 | 181,695,240 | 450,747,334 | 1,016,933 | 0       | 0       | 0       |
| SYSTEM NET PLANT PRODUCTION OTHER | 100.00000%    | 25.7354%    | 8.2541%     | 43.6718%      | 5.9714%     | 14.8137%    | 0.0334%   | 0.0000% | 0.0000% | 0.0000% |

PRODUCTION:

| TOTAL PRODUCTION PLANT | California     | Oregon        | Washington    | Utah          | Idaho       | Wyoming       | FERC      | Other | Non-Regulated |
|------------------------|----------------|---------------|---------------|---------------|-------------|---------------|-----------|-------|---------------|
| S                      | 74,986         | 0             | 0             | 0             | 0           | 0             | 0         | 0     | 0             |
| DGP & DGU              | 0              | 74,986        | 0             | 0             | 0           | 0             | 0         | 0     | 0             |
| DGU                    | 0              | 0             | 0             | 0             | 0           | 0             | 0         | 0     | 0             |
| SG                     | 12,254,934,595 | 3,153,627,972 | 1,011,585,350 | 5,352,081,166 | 731,805,969 | 1,815,455,317 | 4,095,855 | 0     | 0             |
| SSGCH                  | 0              | 0             | 0             | 0             | 0           | 0             | 0         | 0     | 0             |
| SSGCT                  | 0              | 0             | 0             | 0             | 0           | 0             | 0         | 0     | 0             |
|                        | 12,255,009,581 | 3,153,702,958 | 1,011,585,350 | 5,352,081,166 | 731,805,969 | 1,815,455,317 | 4,095,855 | 0     | 0             |

LESS ACCUMULATED DEPRECIATION

|       |                 |                 |               |                 |               |               |             |           |   |
|-------|-----------------|-----------------|---------------|-----------------|---------------|---------------|-------------|-----------|---|
| S     | 13,976,766      | -               | -             | 9,025,509       | 1,247,697     | 1,873,291     | -           | 1,830,269 | - |
| DGP   | 0               | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0 |
| DGU   | 0               | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0 |
| SG    | (4,296,616,726) | (1,105,671,400) | (354,657,837) | (1,876,455,666) | (256,573,362) | (636,504,064) | (1,436,019) | 0         | 0 |
| SSGCH | 0               | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0 |
| SSGCT | 0               | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0 |
|       | (4,282,639,960) | (1,105,671,400) | (354,657,837) | (1,867,430,157) | (255,325,665) | (634,630,773) | (1,436,019) | 1,830,269 | 0 |

TOTAL NET PRODUCTION PLANT

|                             |               |               |             |               |             |               |           |           |         |
|-----------------------------|---------------|---------------|-------------|---------------|-------------|---------------|-----------|-----------|---------|
| SNPP                        | 7,972,369,621 | 2,048,031,558 | 656,907,512 | 3,484,651,009 | 476,480,304 | 1,180,824,543 | 2,659,836 | 1,830,269 | 0       |
| SYSTEM NET PRODUCTION PLANT | 100.00000%    | 25.6891%      | 8.2398%     | 43.7091%      | 5.9766%     | 14.8115%      | 0.0334%   | 0.0230%   | 0.0000% |

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                 | 6,122,581,230 | 93,077,204 | 1,575,556,628 | 2,673,906,697 | 365,611,212 | 907,003,833 | 2,046,295 |
|                    | 6,122,581,230 | 93,077,204 | 1,575,556,628 | 2,673,906,697 | 365,611,212 | 907,003,833 | 2,046,295 |

LESS ACCUMULATED DEPRECIATION

|     |                 |              |               |               |              |               |           |
|-----|-----------------|--------------|---------------|---------------|--------------|---------------|-----------|
| DGP | (347,411,013)   | (5,281,440)  | (89,401,137)  | (151,724,346) | (20,746,721) | (51,465,731)  | (116,112) |
| DGU | (415,328,268)   | (6,313,937)  | (106,878,648) | (34,282,654)  | (24,801,414) | (61,527,045)  | (138,811) |
| SG  | (877,438,844)   | (13,339,072) | (225,796,038) | (72,426,884)  | (52,396,443) | (129,884,457) | (293,258) |
|     | (1,640,178,124) | (24,934,450) | (422,075,624) | (776,312,795) | (97,943,578) | (242,977,233) | (548,182) |

TOTAL NET TRANSMISSION PLANT

|                               |               |            |               |             |             |             |           |
|-------------------------------|---------------|------------|---------------|-------------|-------------|-------------|-----------|
| SNPT                          | 4,482,403,106 | 68,142,754 | 1,153,480,805 | 369,993,298 | 267,667,634 | 664,026,600 | 1,488,113 |
| SYSTEM NET PLANT TRANSMISSION | 100.00000%    | 1.5202%    | 25.7335%      | 8.2544%     | 5.9715%     | 14.8141%    | 0.0334%   |

Utah Results of Operations  
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DESCRIPTION

2017 PROTOCOL  
FACTOR

Non-Regulated Page Ref.

| DISTRIBUTION:<br>DISTRIBUTION PLANT - PACIFIC POWER | California      |               | Oregon        |               | Washington    |              | Utah         |              | Idaho   |         | Wyoming |          | OTHER   |  |
|---|-----------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|---------|---------|---------|----------|---------|--|
|   | TOTAL           | California    | Oregon        | Washington    | Utah          | Idaho        | Wyoming      | FERC-UPL     | FERC    | Idaho   | Wyoming | FERC-UPL | FERC    |  |
| LESS ACCUMULATED DEPRECIATION                       | 3,360,347,116   | 259,471,062   | 2,016,400,724 | 489,709,601   | 0             | 0            | 0            | 594,765,728  | 0       | 0       | 0       | 0        | 0       |  |
|   | (1,603,050,138) | (130,776,801) | (695,641,583) | (233,507,912) | 0             | 0            | 0            | -243,123,543 | 0       | 0       | 0       | 0        | 0       |  |
|   | 1,757,296,977   | 128,694,262   | 1,020,758,842 | 256,201,689   | 0             | 0            | 0            | 351,642,185  | 0       | 0       | 0       | 0        | 0       |  |
| DNPDP   | 100.00000%      | 7.3234%       | 58.0869%      | 14.5793%      | 0.0000%       | 0.0000%      | 0.0000%      | 20.0104%     | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 0.0000% |  |
| DIVISION NET PLANT DISTRIBUTION PACIFIC POWER       |                 |               |               |               |               |              |              |              |         |         |         |          |         |  |
| DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER           | 3,311,642,187   | 0             | 0             | 2,844,859,895 | 337,480,054   | 129,302,238  | 0            | 0            | 0       | 0       | 0       | 0        | 0       |  |
| LESS ACCUMULATED DEPRECIATION                       | (1,130,677,954) | 0             | 0             | (935,829,839) | (140,889,271) | (53,959,844) | 0            | 0            | 0       | 0       | 0       | 0        | 0       |  |
|   | 2,180,964,232   | 0             | 0             | 1,909,030,056 | 198,590,783   | 75,343,394   | 0            | 0            | 0       | 0       | 0       | 0        | 0       |  |
| DNPDU   | 100.00000%      | 0.0000%       | 0.0000%       | 87.5315%      | 9.0139%       | 3.4546%      | 0.0000%      | 0.0000%      | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 0.0000% |  |
| DIVISION NET PLANT DISTRIBUTION R.M.P.              |                 |               |               |               |               |              |              |              |         |         |         |          |         |  |
| TOTAL NET DISTRIBUTION PLANT                        | 3,938,261,210   | 128,694,262   | 1,020,758,842 | 256,201,689   | 1,909,030,056 | 198,590,783  | 426,995,579  | 0            | 0       | 0       | 0       | 0        | 0       |  |
| DNPDP & SNPD  | 100.00000%      | 3.2678%       | 25.9150%      | 6.5055%       | 48.4739%      | 4.9918%      | 10.8420%     | 0.0000%      | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 0.0000% |  |
| DIVISION NET PLANT DISTRIBUTION                     |                 |               |               |               |               |              |              |              |         |         |         |          |         |  |
| GENERAL:<br>GENERAL PLANT                           |                 |               |               |               |               |              |              |              |         |         |         |          |         |  |
| Remove Capital Lease                                | (13,384,546)    | (71,362)      | (2,646,504)   | (576,389)     | (8,859,103)   | (418,145)    | (609,882)    | (2,762)      | 0       | 0       | 0       | 0        | 0       |  |
|   | 1,191,629,912   | 29,063,048    | 349,484,500   | 94,030,430    | 471,495,712   | 75,913,631   | 171,480,449  | 162,143      | 0       | 0       | 0       | 0        | 0       |  |
| LESS ACCUMULATED DEPRECIATION                       | (238,916,729)   | (7,291,788)   | (78,983,905)  | (24,245,525)  | (80,141,194)  | (15,880,671) | (32,373,666) | 0            | 0       | 0       | 0       | 0        | 0       |  |
| DGP   | (948,770)       | (14,423)      | (244,152)     | (78,315)      | (414,355)     | (66,656)     | (140,551)    | (317)        | 0       | 0       | 0       | 0        | 0       |  |
| DGU   | (3,000,819)     | (45,619)      | (772,217)     | (247,698)     | (1,310,544)   | (179,195)    | (444,544)    | (1,003)      | 0       | 0       | 0       | 0        | 0       |  |
| SE  | (1,615,390)     | (24,081)      | (397,043)     | (125,402)     | (694,363)     | (104,250)    | (269,735)    | (515)        | 0       | 0       | 0       | 0        | 0       |  |
| SG  | (98,058,057)    | (1,490,706)   | (25,233,805)  | (6,094,056)   | (42,824,764)  | (6,855,557)  | (14,526,395) | (32,773)     | 0       | 0       | 0       | 0        | 0       |  |
| SO  | (110,873,752)   | (2,390,066)   | (29,974,516)  | (8,874,219)   | (47,938,019)  | (6,394,709)  | (15,275,589) | (26,634)     | 0       | 0       | 0       | 0        | 0       |  |
| CN  | (7,747,357)     | (190,369)     | (2,439,767)   | (547,802)     | (3,658,571)   | (320,074)    | (690,774)    | (31)         | 0       | 0       | 0       | 0        | 0       |  |
| SSGCT   | (93,862)        | (1,427)       | (24,154)      | (7,748)       | (40,992)      | (5,605)      | (13,905)     | (3)          | 0       | 0       | 0       | 0        | 0       |  |
| SSGCH   | (2,469,311)     | (37,539)      | (635,441)     | (203,826)     | (1,078,419)   | (147,455)    | (365,806)    | (825)        | 0       | 0       | 0       | 0        | 0       |  |
|   | (463,724,046)   | (11,485,969)  | (138,705,000) | (42,424,591)  | (178,101,220) | (28,944,171) | (64,000,966) | (62,099)     | 0       | 0       | 0       | 0        | 0       |  |
| TOTAL NET GENERAL PLANT                             | 727,906,866     | 17,577,049    | 210,779,500   | 51,605,839    | 283,394,491   | 46,969,459   | 107,479,484  | 100,044      | 0       | 0       | 0       | 0        | 0       |  |
| SNPD  | 100.00000%      | 2.4147%       | 28.9570%      | 7.0896%       | 40.3067%      | 6.4527%      | 14.7656%     | 0.0137%      | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 0.0000% |  |
| SYSTEM NET GENERAL PLANT                            |                 |               |               |               |               |              |              |              |         |         |         |          |         |  |
| MINING:<br>GENERAL MINING PLANT                     |                 |               |               |               |               |              |              |              |         |         |         |          |         |  |



Utah Results of Operations  
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2017 PROTOCOL  
FACTOR

| DESCRIPTION                   | California  | Oregon     | Washington | Utah       | Idaho      | Wyoming    | FERC-UPL | OTHER | Non-Regulated | Page Ref. |
|-------------------------------|-------------|------------|------------|------------|------------|------------|----------|-------|---------------|-----------|
| SE                            | 158,575,078 | 38,975,815 | 12,310,146 | 68,162,291 | 10,233,697 | 26,478,642 | 50,575   |       |               |           |
| LESS ACCUMULATED DEPRECIATION | 0           | 0          | 0          | 0          | 0          | 0          | 0        |       |               |           |
|                               | 2,363,912   | 38,975,815 | 12,310,146 | 68,162,291 | 10,233,697 | 26,478,642 | 50,575   |       |               |           |
|                               | 1,4907%     | 24.5768%   | 7.7630%    | 42.9842%   | 6.4535%    | 16.6979%   | 0.0319%  |       |               |           |

SNPM  
SYSTEM NET PLANT MINING

INTANGIBLE:  
INTANGIBLE PLANT

|       | TOTAL       | California | Oregon      | Washington | Utah        | Idaho      | Wyoming     | FERC    |
|-------|-------------|------------|-------------|------------|-------------|------------|-------------|---------|
| S     | 16,701,801  | 472,475    | 4,624,419   | 2,021,245  | 4,107,798   | 4,356,116  | 1,119,748   | 0       |
| DGP   | 0           | 0          | 0           | 0          | 0           | 0          | 0           | 0       |
| DGU   | 0           | 0          | 0           | 0          | 0           | 0          | 0           | 0       |
| SE    | 16,649      | 248        | 4,092       | 1,292      | 7,156       | 1,074      | 2,780       | 5       |
| CN    | 144,966,799 | 3,562,136  | 45,652,373  | 10,250,344 | 68,458,356  | 5,989,152  | 11,054,438  | 0       |
| SG    | 273,324,828 | 4,155,161  | 70,336,142  | 22,561,191 | 119,368,786 | 16,321,649 | 40,490,548  | 91,351  |
| SO    | 370,173,933 | 7,979,709  | 100,075,844 | 29,628,335 | 160,050,551 | 21,349,999 | 51,000,573  | 88,923  |
| SSGCT | 0           | 0          | 0           | 0          | 0           | 0          | 0           | 0       |
| SSGCH | 0           | 0          | 0           | 0          | 0           | 0          | 0           | 0       |
|       | 805,184,010 | 16,169,729 | 220,692,570 | 64,462,408 | 351,992,648 | 48,017,990 | 103,668,087 | 180,279 |

LESS ACCUMULATED AMORTIZATION

|       |               |              |               |              |               |              |              |           |
|-------|---------------|--------------|---------------|--------------|---------------|--------------|--------------|-----------|
| S     | (1,039,930)   | (3)          | (106,178)     | 0            | (22,246)      | (887,997)    | (22,506)     | 0         |
| DGP   | 0             | 0            | 0             | 0            | 0             | 0            | 0            | 0         |
| DGU   | (456,857)     | (6,945)      | (117,565)     | (37,711)     | (199,523)     | (27,281)     | (67,679)     | (153)     |
| SE    | (12,457)      | (186)        | (3,062)       | (967)        | (5,354)       | (804)        | (2,080)      | (4)       |
| CN    | (121,255,344) | (2,979,496)  | (38,185,255)  | (6,573,750)  | (57,260,984)  | (5,009,538)  | (9,246,322)  | 0         |
| SG    | (103,860,271) | (1,578,913)  | (26,726,920)  | (8,572,992)  | (45,358,757)  | (6,202,038)  | (15,385,939) | (34,712)  |
| SO    | (273,677,287) | (5,899,565)  | (73,988,152)  | (21,904,844) | (118,328,701) | (15,784,498) | (37,705,784) | (65,742)  |
| SSGCT | 0             | 0            | 0             | 0            | 0             | 0            | 0            | 0         |
| SSGCH | (609,854)     | (9,271)      | (156,937)     | (50,340)     | (266,341)     | (36,418)     | (90,344)     | (204)     |
|       | (500,911,000) | (10,474,379) | (139,284,089) | (39,140,602) | (221,441,905) | (27,948,574) | (62,520,655) | (100,815) |
|       | 304,273,010   | 5,695,349    | 81,408,801    | 25,321,806   | 130,550,743   | 20,069,416   | 41,147,432   | 79,464    |
|       | 100,0000%     | 1.8718%      | 26.7552%      | 8.3221%      | 42.9058%      | 6.5959%      | 13.5232%     | 0.0261%   |

TOTAL NET INTANGIBLE PLANT

SNPI  
SYSTEM NET INTANGIBLE PLANT

GROSS PLANT:  
PRODUCTION PLANT

|                    | TOTAL          | California  | Oregon        | Washington    | Utah           | Idaho         | Wyoming       | FERC      | OTHER   | Non-Regulated |
|--------------------|----------------|-------------|---------------|---------------|----------------|---------------|---------------|-----------|---------|---------------|
| PRODUCTION PLANT   | 12,255,009,581 | 186,302,966 | 3,153,702,958 | 1,011,565,350 | 5,352,081,166  | 731,805,969   | 1,815,455,317 | 4,095,855 | 0       | 0             |
| TRANSMISSION PLANT | 6,122,581,230  | 93,077,204  | 1,575,556,628 | 505,379,362   | 2,673,906,697  | 365,611,212   | 907,003,833   | 2,046,295 | 0       | 0             |
| DISTRIBUTION PLANT | 6,671,895,302  | 259,471,062 | 2,016,400,724 | 489,709,601   | 2,844,858,995  | 337,480,054   | 724,067,966   | 0         | 0       | 0             |
| GENERAL PLANT      | 1,350,204,990  | 31,428,960  | 388,460,315   | 106,340,576   | 539,658,003    | 86,147,328    | 197,959,092   | 212,718   | 0       | 0             |
| INTANGIBLE PLANT   | 805,184,010    | 16,169,729  | 220,692,570   | 64,462,408    | 351,992,648    | 48,017,990    | 103,668,087   | 180,279   | 0       | 0             |
|                    | 27,204,869,114 | 586,447,920 | 7,354,813,496 | 2,177,457,296 | 11,762,498,409 | 1,569,062,553 | 3,748,154,293 | 6,535,146 | 0       | 0             |
|                    | 100,0000%      | 2.1557%     | 27.0348%      | 8.0039%       | 43.2366%       | 5.7676%       | 13.7775%      | 0.0240%   | 0.0000% | 0.0000%       |

ACCUMULATED DEPRECIATION AND AMORTIZATION

|                    |                 |               |                 |               |                 |               |               |             |           |   |
|--------------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|---------------|-------------|-----------|---|
| PRODUCTION PLANT   | (4,282,639,960) | (65,318,377)  | (1,105,671,400) | (354,657,837) | (1,867,430,157) | (255,325,665) | (634,630,773) | (1,436,019) | 1,830,269 | 0 |
| TRANSMISSION PLANT | (1,640,178,124) | (24,934,450)  | (422,075,824)   | (135,386,064) | (716,312,955)   | (97,943,578)  | (242,977,233) | (548,182)   | 0         | 0 |
| DISTRIBUTION PLANT | (2,733,728,093) | (130,776,801) | (895,641,883)   | (233,507,912) | (935,829,839)   | (140,889,271) | (297,082,387) | 0           | 0         | 0 |
| GENERAL PLANT      | (463,724,046)   | (11,485,989)  | (138,705,000)   | (42,424,951)  | (178,101,220)   | (26,944,171)  | (64,000,966)  | (62,089)    | 0         | 0 |
| INTANGIBLE PLANT   | (500,911,000)   | (10,474,379)  | (139,284,089)   | (39,140,602)  | (221,441,905)   | (27,948,574)  | (62,520,655)  | (100,815)   | 0         | 0 |

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 DESCRIPTION

2017 PROTOCOL  
 FACTOR

|   | California     | Oregon          | Washington    | Utah            | Idaho         | Wyoming         | FERC-UPL    | OTHER     | Non-Regulated | Page Ref. |
|---|----------------|-----------------|---------------|-----------------|---------------|-----------------|-------------|-----------|---------------|-----------|
|   | (242,990,005)  | (2,801,378,176) | (805,117,006) | (3,919,115,916) | (551,051,260) | (1,301,212,014) | (2,147,115) | 1,830,269 | 0             | 0         |
| NET PLANT                                 | 17,583,787,891 | 343,457,915     | 4,563,435,320 | 7,843,382,493   | 1,018,011,293 | 2,446,942,279   | 4,388,031   | 1,830,269 | 0             |           |
| SNP                                       | 100.0000%      | 1.9533%         | 25.8956%      | 44.6058%        | 5.7695%       | 13.9159%        | 0.0250%     | 0.0104%   | 0.0000%       |           |
| SYSTEM NET PLANT FACTOR (SNP)             | 0.0000%        |                 |               |                 |               |                 |             |           |               |           |
| NON-REGULATED RELATED INTEREST PERCENTAGE | 100.0000%      |                 |               |                 |               |                 |             |           |               |           |
| INT                                       | 100.0000%      | 1.9533%         | 25.8956%      | 44.6058%        | 5.7695%       | 13.9159%        | 0.0250%     | 0.0104%   | 0.0000%       |           |
| INTEREST FACTOR SNP - NONREGULATED        |                |                 |               |                 |               |                 |             |           |               |           |
| TOTAL GROSS PLANT (LESS SO FACTOR)        | 26,554,955,116 | 572,435,798     | 7,179,083,404 | 11,481,454,583  | 1,531,572,614 | 3,658,598,862   | 6,379,001   | 0         | 0             |           |
| SO  | 100.0000%      | 2.1557%         | 27.0348%      | 43.2366%        | 5.7676%       | 13.7776%        | 0.0240%     | 0.0000%   | 0.0000%       |           |
| SYSTEM OVERHEAD FACTOR (SO)               |                |                 |               |                 |               |                 |             |           |               |           |

IBT  
 INCOME BEFORE TAXES

|                              | California  | Oregon     | Washington | Utah        | Idaho      | Wyoming     | FERC        | OTHER      | Non-Regulated |
|------------------------------|-------------|------------|------------|-------------|------------|-------------|-------------|------------|---------------|
| INCOME BEFORE STATE TAXES    | 926,278,666 | 29,234,563 | 67,499,267 | 347,381,503 | 63,748,335 | 130,462,142 | (1,485,475) | 13,793,843 | (5,082,756)   |
| Interest Synchronization     | 7,624,542   | 148,927    | 1,974,424  | 3,400,985   | 441,422    | 1,061,024   | 1,903       | 794        | -             |
|                              | 933,903,207 | 29,383,490 | 69,473,691 | 350,782,488 | 64,189,757 | 131,523,166 | (1,483,572) | 13,794,636 | (5,082,756)   |
| INCOME BEFORE TAXES (FACTOR) | 100.0000%   | 3.1463%    | 7.2914%    | 37.5609%    | 6.8733%    | 14.0832%    | -0.1889%    | 1.4771%    | -0.5453%      |

See Calculation of EXCTAX

DITEXP:

|                            | California   | Oregon      | Washington | Utah         | Idaho       | Wyoming     | FERC     | OTHER | Non-Regulated |
|----------------------------|--------------|-------------|------------|--------------|-------------|-------------|----------|-------|---------------|
| Pacific Power              |              |             |            |              |             |             |          |       |               |
| Production                 | 0            |             |            |              |             |             |          |       |               |
| Transmission               | 0            |             |            |              |             |             |          |       |               |
| Distribution               | 0            |             |            |              |             |             |          |       |               |
| General                    | 0            |             |            |              |             |             |          |       |               |
| Mining Plant               | 0            |             |            |              |             |             |          |       |               |
| Non-Regulated              | 0            |             |            |              |             |             |          |       |               |
| NUTIL                      |              |             |            |              |             |             |          |       |               |
| Total Pacific Power        | (2,237,372)  | (3,336,323) | (686,903)  | (112,575)    | 47          | (1,176,268) | 19       | 0     | 3,387,251     |
| Rocky Mountain Power       |              |             |            |              |             |             |          |       |               |
| Production                 | 0            |             |            |              |             |             |          |       |               |
| Transmission               | 0            |             |            |              |             |             |          |       |               |
| Distribution               | 0            |             |            |              |             |             |          |       |               |
| General                    | 0            |             |            |              |             |             |          |       |               |
| Mining Plant               | 0            |             |            |              |             |             |          |       |               |
| Non-Regulated              | 0            |             |            |              |             |             |          |       |               |
| NUTIL                      |              |             |            |              |             |             |          |       |               |
| Total Rocky Mountain Power | (12,421,380) | (492)       | (1,486)    | (10,186,954) | (1,590,928) | (693,284)   | (48,517) | 0     | 0             |

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2017 PROTOCOL  
FACTOR

| DESCRIPTION                  | California | Oregon      | Washington | Utah        | Idaho      | Wyoming     | FERC-UPL  | OTHER   | Non-Regulated Page Ref. |
|------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------|---------|-------------------------|
| PC (Post Merger)             |            |             |            |             |            |             |           |         |                         |
| Prod / Other Prod            | 0          |             |            |             |            |             |           |         |                         |
| Cholla Unit 4                | 0          |             |            |             |            |             |           |         |                         |
| Gadsby Unit 4, 5 & 6         | 0          |             |            |             |            |             |           |         |                         |
| Hydro-PPL                    | 0          |             |            |             |            |             |           |         |                         |
| Hydro-UPL                    | 0          |             |            |             |            |             |           |         |                         |
| Transmission                 | 0          |             |            |             |            |             |           |         |                         |
| Distribution                 | 0          |             |            |             |            |             |           |         |                         |
| General/Intangibles          | 0          |             |            |             |            |             |           |         |                         |
| Mining                       | 0          |             |            |             |            |             |           |         |                         |
| WCA - CAEE 2007+             | 0          |             |            |             |            |             |           |         |                         |
| WCA - CAGE 2007+             | 0          |             |            |             |            |             |           |         |                         |
| WCA - CAGW 2007+             | 0          |             |            |             |            |             |           |         |                         |
| WCA_CAGW 2007+ -Menengo      | 0          |             |            |             |            |             |           |         |                         |
| WCA CA GW 2007+ -Goodhue     | 0          |             |            |             |            |             |           |         |                         |
| WCA - General 2007+          | 0          |             |            |             |            |             |           |         |                         |
| WCA - JBG 2007+              | 0          |             |            |             |            |             |           |         |                         |
| Non-Regulated                | 0          |             |            |             |            |             |           |         |                         |
| NUTIL                        | 0          |             |            |             |            |             |           |         |                         |
| Total PC (Post Merger)       | 15,103,064 | 215,054,452 | 25,483,720 | 333,076,941 | 39,729,977 | 115,897,783 | 2,540,410 | 0       | 40,512,699              |
| Total Deferred Taxes         | 14,791,952 | 211,718,410 | 24,805,331 | 322,777,412 | 38,139,096 | 114,126,241 | 2,491,912 | 0       | 43,899,950              |
| Percentage of Total (DITEXP) | 1.9142%    | 27.3980%    | 3.2100%    | 41.7699%    | 4.9355%    | 14.7688%    | 0.3225%   | 0.0000% | 5.6810%                 |

|                            | TOTAL       | California | Oregon     | Washington | Utah        | Idaho      | Wyoming    | FERC    | OTHER | Non-Regulated |
|----------------------------|-------------|------------|------------|------------|-------------|------------|------------|---------|-------|---------------|
| DITBAL:                    |             |            |            |            |             |            |            |         |       |               |
| Pacific Power              |             |            |            |            |             |            |            |         |       |               |
| Production                 | 36,315,907  | 1,385,620  | 19,882,689 | 5,587,946  | 1,461,880   | 0          | 7,995,773  | 0       | 0     | 0             |
| Transmission               | 16,531,074  | 633,597    | 9,006,699  | 2,472,240  | 724,573     | 0          | 3,693,966  | 0       | 0     | 0             |
| Distribution               | 15,638,767  | 2,141,481  | 8,096,264  | 3,407,278  | (324,389)   | 406        | 2,317,738  | 0       | 0     | 0             |
| General                    | (405,317)   | (821)      | (226,519)  | (3,653)    | (83,841)    | (2,953)    | (87,401)   | (131)   | 0     | 0             |
| Mining Plant               | 4,943       | 79         | 1,246      | 383        | 2,076       | 301        | 848        | 12      | 0     | 0             |
| Non-Regulated Plant        | (370,497)   | 0          | 0          | 0          | 0           | 0          | 0          | 0       | 0     | (370,497)     |
| Total Pacific Power        | 67,712,877  | 4,159,955  | 38,760,379 | 11,464,193 | 1,780,290   | (2,246)    | 13,920,924 | (119)   | 0     | (370,497)     |
| Rocky Mountain Power       |             |            |            |            |             |            |            |         |       |               |
| Production                 | 58,941,162  | 0          | 0          | 0          | 46,974,259  | 8,635,037  | 2,935,532  | 386,335 | 0     | 0             |
| Transmission               | 38,323,275  | 0          | 0          | 0          | 32,397,795  | 4,318,993  | 1,421,423  | 195,075 | 0     | 0             |
| Distribution               | 27,663,079  | 45,307     | 330,736    | 88,988     | 22,212,962  | 3,545,967  | 1,438,121  | 0       | 0     | 0             |
| General                    | (769,649)   | (3,718)    | (118,676)  | (13,524)   | (903,807)   | (195,948)  | (130,969)  | (3,008) | 0     | 0             |
| Mining Plant               | 12,732      | 202        | 3,208      | 986        | 5,349       | 775        | 2,182      | 32      | 0     | 0             |
| Non-Regulated Plant        | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0       | 0     | 0             |
| Total Rocky Mountain Power | 124,170,599 | 41,792     | 215,268    | 77,450     | 101,276,546 | 16,304,823 | 5,666,289  | 588,433 | 0     | 0             |

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2017 PROTOCOL  
FACTOR

| DESCRIPTION                    | California    | Oregon      | Washington    | Utah          | Idaho       | Wyoming     | FERC-UPL   | OTHER   | Non-Regulated Page Ref. |
|--------------------------------|---------------|-------------|---------------|---------------|-------------|-------------|------------|---------|-------------------------|
| PacifiCorp                     |               |             |               |               |             |             |            |         |                         |
| Prod / Other Prod              | 458,782,200   | 130,915,103 | 36,817,661    | 187,376,713   | 25,026,666  | 68,824,007  | 1,600,668  | 0       | 0                       |
| Cholla Unit 4                  | 31,928,147    | 7,280,313   | 0             | 13,030,692    | 1,440,452   | 5,032,077   | 82,710     | 0       | 4,628,480               |
| Gadsby Unit 4, 5 & 6           | 5,896,470     | 1,533,442   | 0             | 2,603,028     | 340,983     | 907,241     | 20,534     | 0       | 486,238                 |
| Hydro-PPL                      | 37,653,488    | 726,000     | 3,134,649     | 14,945,244    | 1,961,457   | 5,575,898   | 120,694    | 0       | 0                       |
| Hydro-UPL                      | 11,593,808    | 235,995     | 1,009,063     | 4,579,969     | 598,528     | 1,668,067   | 34,486     | 0       | 0                       |
| Transmission                   | 274,780,258   | 5,129,346   | 80,288,701    | 111,194,313   | 14,743,130  | 40,297,066  | 876,178    | 0       | 0                       |
| Distribution                   | 959,717,947   | 34,831,827  | 272,747,304   | 460,357,509   | 47,454,300  | 92,832,382  | 0          | 0       | 6,864                   |
| General/Intangibles            | 61,654,135    | 1,456,254   | 4,627,430     | 23,509,747    | 3,458,148   | 8,908,422   | 113,943    | 0       | 4                       |
| Mining                         | (1,528,479)   | (22,154)    | (116,230)     | (664,747)     | (83,299)    | (256,214)   | (1,734)    | 0       | 0                       |
| WCA - CAEE 2007+               | 1,171,279     | 18,880      | 293,753       | 491,403       | 72,375      | 201,423     | 3,726      | 0       | 89,721                  |
| WCA - CAGE 2007+               | 1,812,473,731 | 29,309,222  | 476,774,304   | 784,582,298   | 101,043,984 | 282,614,259 | 6,068,625  | 0       | 152,081,040             |
| WCA - CAGW 2007+               | 420,241,903   | 6,908,482   | 114,167,077   | 178,837,407   | 23,752,186  | 66,066,686  | 1,441,118  | 0       | (62,708,961)            |
| WCA CAGW 2007+ - Marengo       | 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+            | 175,156,117   | 3,895,288   | 11,911,166    | 73,379,239    | 9,743,161   | 25,194,466  | 338,053    | 0       | 1,665,864               |
| WCA - JBG 2007+                | 149,237,691   | 2,402,938   | 39,721,575    | 64,388,931    | 8,519,417   | 23,323,544  | 379,723    | 0       | (21,998,720)            |
| Oregon Extra Book Depreciation | (64,033,788)  | 0           | 0             | 0             | 0           | 0           | 0          | 0       | 0                       |
| Non-Regulated Plant            | (1,453,792)   | 0           | 0             | 0             | 0           | 0           | 0          | 0       | (1,453,792)             |
| Total PC (Post Merger)         | 4,333,361,132 | 93,631,859  | 1,142,600,349 | 1,888,611,742 | 238,061,485 | 621,309,322 | 11,078,721 | 0       | 72,796,738              |
| Total Deferred Taxes           | 4,525,244,608 | 97,833,605  | 1,179,575,995 | 1,991,668,578 | 254,364,061 | 640,896,534 | 11,667,035 | 0       | 72,426,241              |
| Percentage of Total (DITBAL)   | 100.0000%     | 2.1620%     | 26.0666%      | 44.0124%      | 5.6210%     | 14.1627%    | 0.2578%    | 0.0000% | 1.6005%                 |

OPRV-WY

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

OPRV-ID

|                                   |                  |               |                |
|-----------------------------------|------------------|---------------|----------------|
| Total Sales to Ultimate Customers | Pacific Division | Utah Division | Combined Total |
| 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%        |

Utah Results of Operations  
December 2017  
13-MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL  
FACTOR

BADDEBT

Account 904 Balance  
Bad Debts Expense Allocation Factor - BADDEBT

Customer Factors  
Total Electric Customers  
CN  
Customer System factor - CN

Pacific Power Customers  
CNP  
Customer Service Pacific Power factor - CNP

Rocky Mountain Power Customers  
CNU  
Customer Service R.M.P. factor - CNU

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

IDSIT

Idaho State Income Tax Allocation

|               | California  | Oregon        | Washington  | Utah          | Idaho       | Wyoming     | FERC-UPL | OTHER   | Non-Regulated |
|---------------|-------------|---------------|-------------|---------------|-------------|-------------|----------|---------|---------------|
|               | California  | Oregon        | Washington  | Utah          | Idaho       | Wyoming     | FERC     | OTHER   | Non-Regulated |
| <b>TOTAL</b>  |             |               |             |               |             |             |          |         |               |
| 15,424,209    | 653,694     | 6,283,389     | 2,047,502   | 4,829,384     | 609,305     | 1,000,936   | 0        | 0       | 0             |
| 100.0000%     | 4.281%      | 40.732%       | 13.2746%    | 31.3104%      | 3.9503%     | 6.4894%     | 0.0000%  | 0.0000% | 0.0000%       |
| <b>TOTAL</b>  |             |               |             |               |             |             |          |         |               |
| 1,921,076     | 47,205      | 604,978       | 135,836     | 907,199       | 79,367      | 146,492     | 0        | 0       | 0             |
| 100.0000%     | 2.4572%     | 31.4916%      | 7.0708%     | 47.2235%      | 4.1314%     | 7.6255%     | 0.0000%  | 0.0000% | 0.0000%       |
| 918,301       | 47,205      | 604,978       | 135,836     | 0             | 0           | 130282.25   | 0        | 0       | 0             |
| 100.0000%     | 5.1405%     | 65.8801%      | 14.7921%    | 0.0000%       | 0.0000%     | 14.1873%    | 0.0000%  | 0.0000% | 0.0000%       |
| 1,002,775     | 0           | 0             | 0           | 907,199       | 79,367      | 16,209      | 0        | 0       | 0             |
| 100.0000%     | 0.0000%     | 0.0000%       | 0.0000%     | 90.4698%      | 7.9148%     | 1.6164%     | 0.0000%  | 0.0000% | 0.0000%       |
| <b>TOTAL</b>  |             |               |             |               |             |             |          |         |               |
| 3,938,261,210 | 128,694,262 | 1,020,758,642 | 256,201,689 | 1,909,030,056 | 196,590,783 | 426,985,579 | 0        | 0       | 0             |
| 100.0000%     | 3.2678%     | 25.9190%      | 6.5055%     | 48.4739%      | 4.9918%     | 10.8420%    | 0.0000%  | 0.0000% | 0.0000%       |
| Total Company | Idaho - PPL | Idaho - UPL   | Idaho Total |               |             |             |          |         |               |
| 0             | 0           | 0             | 0           |               |             |             |          |         |               |
|               | 0.0000%     | 0.0000%       | 0.0000%     |               |             |             |          |         |               |
| Property      | 0           | 0             | 0           |               |             |             |          |         |               |
|               | 0.0000%     | 0.0000%       | 0.0000%     |               |             |             |          |         |               |
| Sales         | 0           | 0             | 0           |               |             |             |          |         |               |
|               | 0.0000%     | 0.0000%       | 0.0000%     |               |             |             |          |         |               |

Utah Results of Operations  
 December 2017  
 13-MONTH AVERAGE FACTORS  
 DESCRIPTION

2017 PROTOCOL  
 FACTOR  
 Average

Non-Regulated Page Ref.

|   | California        | Oregon             | Washington        | Utah               | Idaho             | Wyoming            | FERC-UPL           | OTHER             | Non-Regulated      |
|---|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
| Idaho - PPL Factor                            | 0.0000%           | 0.0000%            | 0.0000%           | 0.0000%            | 0.0000%           | 0.0000%            | 0.0000%            | 0.0000%           | 0.0000%            |
| Idaho - UPL Factor                            | 0.0000%           | 0.0000%            | 0.0000%           | 0.0000%            | 0.0000%           | 0.0000%            | 0.0000%            | 0.0000%           | 0.0000%            |
|   | 0.0000%           | 0.0000%            | 0.0000%           | 0.0000%            | 0.0000%           | 0.0000%            | 0.0000%            | 0.0000%           | 0.0000%            |
| <b>TOTAL</b>                                  | <b>27,907,314</b> | <b>267,991,774</b> | <b>64,434,800</b> | <b>331,610,382</b> | <b>60,854,161</b> | <b>124,539,161</b> | <b>(1,418,034)</b> | <b>13,167,602</b> | <b>(4,861,545)</b> |
| 419 OTH                                       | 0                 | 0                  | 0                 | 0                  | 0                 | 0                  | 0                  | 0                 | 0                  |
| 432 OTH                                       | 0                 | 0                  | 0                 | 0                  | 0                 | 0                  | 0                  | 0                 | 0                  |
| 40910 OTH                                     | 0                 | 0                  | 0                 | 0                  | 0                 | 0                  | 0                  | 0                 | 0                  |
| SCHMDT OTH                                    | 0                 | 0                  | 0                 | 0                  | 0                 | 0                  | 0                  | 0                 | 0                  |
| SCHMDT (Steam) OTH                            | 0                 | 0                  | 0                 | 0                  | 0                 | 0                  | 0                  | 0                 | 0                  |
| <b>Total Taxable Income Excluding Other</b>   | <b>27,907,314</b> | <b>267,991,774</b> | <b>64,434,800</b> | <b>331,610,382</b> | <b>60,854,161</b> | <b>124,539,161</b> | <b>(1,418,034)</b> | <b>13,167,602</b> | <b>(4,861,545)</b> |
| <b>Excise Tax (Superfund) Factor - EXCTAX</b> | <b>3.1561%</b>    | <b>30.3081%</b>    | <b>7.2871%</b>    | <b>37.9029%</b>    | <b>6.8822%</b>    | <b>14.0845%</b>    | <b>-0.1804%</b>    | <b>1.4892%</b>    | <b>-0.5488%</b>    |

Trojan Allocators

|  | California         | Oregon         | Washington     | Utah            | Idaho          | Wyoming         | FERC           | OTHER          | Non-Regulated  |
|--|--------------------|----------------|----------------|-----------------|----------------|-----------------|----------------|----------------|----------------|
| Premier  |                    |                |                |                 |                |                 |                |                |                |
| Dec 1991 Plant   | 16,916,976         |                |                |                 |                |                 |                |                |                |
| Dec 1992 Plant   | 17,094,202         |                |                |                 |                |                 |                |                |                |
| Average  | 17,006,589         | 4,376,397      | 1,403,784      | 7,427,265       | 1,015,552      | 2,519,369       | 5,684          | 0              | 0              |
| Dec 1991 Reserve                                       | (7,851,432)        |                |                |                 |                |                 |                |                |                |
| Dec 1992 Reserve                                       | (8,434,050)        |                |                |                 |                |                 |                |                |                |
| Average  | (8,142,731)        | (2,095,413)    | (672,130)      | (3,556,164)     | (486,245)      | (1,206,270)     | (2,721)        | 0              | 0              |
| Postmerger   |                    |                |                |                 |                |                 |                |                |                |
| Dec 1991 Plant   | 4,284,960          |                |                |                 |                |                 |                |                |                |
| Dec 1992 Plant   | 3,485,613          |                |                |                 |                |                 |                |                |                |
| Average  | 3,885,287          | 59,065         | 320,705        | 1,696,816       | 232,011        | 575,569         | 1,299          | 0              | 0              |
| Dec 1991 Reserve                                       | (129,394)          |                |                |                 |                |                 |                |                |                |
| Dec 1992 Reserve                                       | (240,609)          |                |                |                 |                |                 |                |                |                |
| Average  | (185,002)          | (2,812)        | (15,271)       | (80,796)        | (11,047)       | (27,406)        | (62)           | 0              | 0              |
| Net Plant  | 12,564,143         | 191,004        | 3,233,198      | 5,487,121       | 750,270        | 1,861,262       | 4,199          | 0              | 0              |
| <b>Division Net Plant Nuclear Pacific Power</b>        | <b>100,000.00%</b> | <b>1.5202%</b> | <b>8.2544%</b> | <b>43.6729%</b> | <b>5.9715%</b> | <b>14.8141%</b> | <b>0.0334%</b> | <b>0.0000%</b> | <b>0.0000%</b> |
| <b>Division Net Plant Nuclear Rocky Mountain Power</b> | <b>0.0000%</b>     | <b>0.0000%</b> | <b>0.0000%</b> | <b>0.0000%</b>  | <b>0.0000%</b> | <b>0.0000%</b>  | <b>0.0000%</b> | <b>0.0000%</b> | <b>0.0000%</b> |
| <b>System Net Nuclear Plant</b>                        | <b>100,000.00%</b> | <b>1.5202%</b> | <b>8.2544%</b> | <b>43.6729%</b> | <b>5.9715%</b> | <b>14.8141%</b> | <b>0.0334%</b> | <b>0.0000%</b> | <b>0.0000%</b> |

Account 182.22

Utah Results of Operations  
December 2017  
13-MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL  
FACTOR

|   | California   | Oregon            | Washington        | Utah        | Idaho        | Wyoming        | FERC-UPL    | OTHER        | Non-Regulated        | Page Ref. |
|---|--------------|-------------------|-------------------|-------------|--------------|----------------|-------------|--------------|----------------------|-----------|
| Pre-merger (101)                                | 17,094,202   | 4,398,943         | 1,411,015         | 7,465,528   | 1,020,784    | 2,532,348      | 5,713       | 0            | 0                    |           |
| (108) SG  | (8,434,030)  | (2,170,374)       | (696,174)         | (3,663,383) | (503,640)    | (1,249,424)    | (2,819)     | 0            | 0                    |           |
| Post-merger (101)                               | 3,485,613    | 896,971           | 287,715           | 1,522,267   | 208,144      | 516,361        | 1,165       | 0            | 0                    |           |
| (108) SG  | (240,609)    | (61,917)          | (19,861)          | (105,081)   | (14,368)     | (80)           | (80)        | 0            | 0                    |           |
| (107) SG  | 1,776,549    | 457,684           | 146,808           | 776,743     | 106,206      | 263,476        | 594         | 0            | 0                    |           |
| (120) SE  | 1,975,759    | 485,617           | 153,378           | 849,265     | 127,506      | 329,909        | 630         | 0            | 0                    |           |
| (228) SG  | 7,220,849    | 1,858,180         | 596,034           | 3,153,552   | 431,195      | 1,069,702      | 2,413       | 0            | 0                    |           |
| (228) SG  | 1,472,376    | 22,383            | 378,894           | 643,029     | 87,923       | 218,119        | 492         | 0            | 0                    |           |
| (228) SNNP                                      | 3,531,000    | 908,651           | 291,461           | 1,542,089   | 210,854      | 523,085        | 1,180       | 0            | 0                    |           |
| (228) SE  | 1,745,025    | 428,414           | 135,311           | 749,226     | 112,487      | 291,048        | 556         | 0            | 0                    |           |
| Total Acct 182.22                               | 29,626,734   | 7,581,063         | 2,427,222         | 12,913,235  | 1,787,092    | 4,458,981      | 9,845       | 0            | 0                    |           |
| Revised Study (228)                             | 112,680      | 28,997            | 9,301             | 49,211      | 6,729        | 16,683         | 38          | 0            | 0                    |           |
| (228) SE  | 941,950      | 14,042            | 73,123            | 404,890     | 60,769       | 157,285        | 300         | 0            | 0                    |           |
| December 1993 Adj.                              | 1,054,630    | 15,755            | 82,424            | 454,101     | 67,518       | 173,978        | 338         | 0            | 0                    |           |
| Adjusted Acct 182.22                            | 30,681,364   | 7,841,590         | 2,509,646         | 13,367,336  | 1,854,609    | 4,632,959      | 10,183      | 0            | 0                    |           |
| TROJP<br>Trojan Plant Allocator                 | 100.00000%   | 1.5157%           | 8.1797%           | 43.9683%    | 6.0447%      | 15.1002%       | 0.0532%     | 0.0000%      | 0.0000%              |           |
| <b>Account 228.42</b>                           | <b>TOTAL</b> | <b>California</b> | <b>Washington</b> | <b>Utah</b> | <b>Idaho</b> | <b>Wyoming</b> | <b>FERC</b> | <b>OTHER</b> | <b>Non-Regulated</b> |           |
| Plant - Premerger                               | 7,220,849    | 1,858,180         | 596,034           | 3,153,552   | 431,195      | 1,069,702      | 2,413       | 0            | 0                    |           |
| - Postmerger                                    | 1,472,376    | 22,383            | 378,894           | 643,029     | 87,923       | 218,119        | 492         | 0            | 0                    |           |
| Storage Facility                                | 1,745,025    | 25,984            | 428,414           | 749,226     | 112,487      | 291,048        | 556         | 0            | 0                    |           |
| Transition Costs                                | 3,531,000    | 908,651           | 291,461           | 1,542,089   | 210,854      | 523,085        | 1,180       | 0            | 0                    |           |
| Total Acct 228.42                               | 13,967,250   | 211,820           | 1,144,341         | 6,087,895   | 842,459      | 2,101,954      | 4,642       | 0            | 0                    |           |
| Transition Costs                                | 112,680      | 1,713             | 9,301             | 49,211      | 6,729        | 16,683         | 38          | 0            | 0                    |           |
| Storage Facility                                | 941,950      | 14,042            | 73,123            | 404,890     | 60,769       | 157,285        | 300         | 0            | 0                    |           |
| December 1993 Adj.                              | 1,054,630    | 15,755            | 82,424            | 454,101     | 67,518       | 173,978        | 338         | 0            | 0                    |           |
| Adjusted Acct 228.42                            | 15,021,880   | 227,575           | 1,226,765         | 6,541,996   | 909,977      | 2,275,932      | 4,980       | 0            | 0                    |           |
| TROJD<br>Trojan Decommissioning Allocator       | 100.00000%   | 1.5150%           | 8.1665%           | 43.5498%    | 6.0577%      | 15.1508%       | 0.0331%     | 0.0000%      | 0.0000%              |           |
| <b>SCHMA</b>                                    | <b>TOTAL</b> | <b>California</b> | <b>Washington</b> | <b>Utah</b> | <b>Idaho</b> | <b>Wyoming</b> | <b>FERC</b> | <b>OTHER</b> | <b>Non-Regulated</b> |           |
| Amortization Expense :                          | 41,639,463   | 690,344           | 9,029,095         | 18,622,023  | 1,814,297    | 4,355,346      | 7,838       | 4,483,442    | 0                    |           |
| Amortization of Limited Term Plant              | 0            | 0                 | 0                 | 0           | 0            | 0              | 0           | 0            | 0                    |           |
| Amortization of Other Electric Plant            | 5,083,195    | 72,691            | 1,230,464         | 2,389,880   | 285,532      | 708,344        | 1,598       | 0            | 0                    |           |
| Amortization of Plant Acquisitions              | 9,584,962    | 0                 | 2,403,245         | 3,572,684   | 1,349,138    | 2,135,605      | 0           | 124,290      | 0                    |           |
| Amount of Prop. Losses, Unrecovered Plant, etc. | 56,307,620   | 763,035           | 12,662,804        | 24,584,587  | 3,448,967    | 7,202,294      | 9,436       | 4,607,733    | 0                    |           |
| Total Amortization Expense :                    | 100.00000%   | 1.3551%           | 22.4886%          | 53.7900%    | 6.1252%      | 12.7910%       | 0.0168%     | 8.1831%      | 0.0000%              |           |
| <b>Schedule M Amortization Factor</b>           |              |                   |                   |             |              |                |             |              |                      |           |
| <b>SCHMD</b>                                    | <b>TOTAL</b> | <b>California</b> | <b>Washington</b> | <b>Utah</b> | <b>Idaho</b> | <b>Wyoming</b> | <b>FERC</b> | <b>OTHER</b> | <b>Non-Regulated</b> |           |
| Depreciation Expense :                          | 233,914,785  | 3,556,038         | 60,194,545        | 102,157,291 | 13,988,270   | 34,652,314     | 78,179      | 0            | 0                    |           |
| Steam   | 0            | 0                 | 0                 | 0           | 0            | 0              | 0           | 0            | 0                    |           |
| Nuclear   | 0            | 0                 | 0                 | 0           | 0            | 0              | 0           | 0            | 0                    |           |

Utah Results of Operations  
December 2017  
13-MONTH AVERAGE FACTORS

2017 PROTOCOL

| DESCRIPTION                    | California | Oregon      | Washington | Utah        | Idaho      | Wyoming    | FERC-UPL | OTHER   | Non-Regulated | Page Ref. |
|--------------------------------|------------|-------------|------------|-------------|------------|------------|----------|---------|---------------|-----------|
| FACTORS                        |            |             |            |             |            |            |          |         |               |           |
| Acct 403.3                     | 34,449,930 | 8,865,185   | 2,843,618  | 15,045,272  | 2,057,185  | 5,103,439  | 11,514   | 0       | 0             |           |
| Hydro                          | 523,718    | 32,741,012  | 10,502,086 | 55,565,385  | 7,597,620  | 18,846,084 | 42,523   | 0       | 0             |           |
| Other                          | 1,934,200  | 27,506,105  | 8,822,604  | 46,679,429  | 6,382,617  | 15,833,919 | 35,723   | 0       | 0             |           |
| Transmission                   | 1,624,885  | 50,794,331  | 13,613,865 | 51,072,740  | 6,627,878  | 19,346,361 | 0        | 0       | 0             |           |
| Distribution                   | 7,504,028  | 11,287,340  | 3,080,325  | 15,283,184  | 2,322,202  | 5,662,616  | 6,408    | 0       | 0             |           |
| Acct 403.6                     | 848,693    | 0           | 0          | 0           | 0          | 0          | 0        | 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             |           |
| Mining                         | 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             |           |
| <hr/>                          |            |             |            |             |            |            |          |         |               |           |
| Total Depreciation Expense :   | 15,991,563 | 191,377,517 | 58,170,646 | 285,803,301 | 38,955,772 | 89,448,732 | 174,347  | 0       | 0             |           |
| Schedule M Depreciation Factor | 2.3179%    | 27.7390%    | 8.4315%    | 41.4255%    | 5.6464%    | 14.4145%   | 0.0253%  | 0.0000% | 0.0000%       |           |

Tax Depreciation by Function

Current Total M Difference

Tax Depr factor

| TOTAL       | California | Oregon      | Washington | Utah        | Idaho      | Wyoming     | FERC    | Other   | Non-Regulated |
|-------------|------------|-------------|------------|-------------|------------|-------------|---------|---------|---------------|
| 889,465,675 | 18,198,462 | 224,616,520 | 60,216,415 | 384,134,805 | 49,076,845 | 117,941,062 | 188,745 | -       | 5,092,801     |
| 100.00000%  | 2.1174%    | 26.1344%    | 7.0063%    | 44.8946%    | 5.7102%    | 13.7226%    | 0.0220% | 0.0000% | 0.5926%       |



Utah Results of Operations  
December 2017  
COINCIDENTAL PEAKS

|        |     |      | FORECAST LOADS (CP) |        |       |        |       |        |      |         |
|--------|-----|------|---------------------|--------|-------|--------|-------|--------|------|---------|
|        |     |      | Non-FERC            |        |       |        | FERC  |        |      |         |
| Month  | Day | Hour | CA                  | OR     | WA    | UT     | ID    | WY     | FERC | Total   |
| Jan-17 | 6   | 8    | 177                 | 2,920  | 943   | 3,453  | 485   | 1,234  | 3    | 9,216   |
| Feb-17 | 1   | 19   | 126                 | 2,291  | 761   | 3,319  | 437   | 1,212  | 3    | 8,149   |
| Mar-17 | 6   | 8    | 138                 | 2,360  | 647   | 2,973  | 390   | 1,224  | 3    | 7,737   |
| Apr-17 | 3   | 8    | 121                 | 2,054  | 540   | 2,887  | 393   | 1,160  | 2    | 7,157   |
| May-17 | 30  | 17   | 115                 | 1,677  | 686   | 3,775  | 647   | 1,194  | 2    | 8,097   |
| Jun-17 | 26  | 17   | 123                 | 2,152  | 750   | 4,652  | 785   | 1,221  | 3    | 9,687   |
| Jul-17 | 6   | 17   | 142                 | 2,314  | 812   | 4,967  | 675   | 1,295  | 4    | 10,210  |
| Aug-17 | 1   | 17   | 152                 | 2,548  | 787   | 4,946  | 593   | 1,306  | 3    | 10,334  |
| Sep-17 | 5   | 17   | 134                 | 2,223  | 717   | 4,627  | 533   | 1,216  | 4    | 9,454   |
| Oct-17 | 31  | 8    | 109                 | 1,983  | 638   | 2,998  | 382   | 1,180  | 2    | 7,293   |
| Nov-17 | 7   | 18   | 112                 | 2,056  | 666   | 3,254  | 384   | 1,168  | 2    | 7,643   |
| Dec-17 | 12  | 18   | 127                 | 2,340  | 728   | 3,500  | 428   | 1,211  | 3    | 8,336   |
|        |     |      | 1,577               | 26,918 | 8,676 | 45,352 | 6,133 | 14,620 | 35   | 103,311 |

- (less)

|        |     |      | Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load) |    |    |       |       |    |      |       |
|--------|-----|------|---|----|----|-------|-------|----|------|-------|
|        |     |      | Non-FERC  |    |    |       | FERC  |    |      |       |
| Month  | Day | Hour | CA  | OR | WA | UT    | ID    | WY | FERC | Total |
| Jan-17 | 6   | 8    | -   | -  | -  | -     | -     | -  | -    | -     |
| Feb-17 | 1   | 19   | -   | -  | -  | -     | -     | -  | -    | -     |
| Mar-17 | 6   | 8    | -   | -  | -  | -     | -     | -  | -    | -     |
| Apr-17 | 3   | 8    | -   | -  | -  | -     | -     | -  | -    | -     |
| May-17 | 30  | 17   | -   | -  | -  | -     | -     | -  | -    | -     |
| Jun-17 | 26  | 17   | -   | -  | -  | -     | -     | -  | -    | -     |
| Jul-17 | 6   | 17   | -   | -  | -  | -     | -     | -  | -    | -     |
| Aug-17 | 1   | 17   | -   | -  | -  | -     | (72)  | -  | -    | (72)  |
| Sep-17 | 5   | 17   | -   | -  | -  | -     | (72)  | -  | -    | (72)  |
| Oct-17 | 31  | 8    | -   | -  | -  | -     | -     | -  | -    | -     |
| Nov-17 | 7   | 18   | -   | -  | -  | -     | -     | -  | -    | -     |
| Dec-17 | 12  | 18   | -   | -  | -  | (105) | -     | -  | -    | (105) |
|        |     |      | -   | -  | -  | (105) | (145) | -  | -    | (250) |

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|        |     |      | COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES |        |       |        |       |        |      |         |
|--------|-----|------|---|--------|-------|--------|-------|--------|------|---------|
|        |     |      | Non-FERC  |        |       |        | FERC  |        |      |         |
| Month  | Day | Hour | CA  | OR     | WA    | UT     | ID    | WY     | FERC | Total   |
| Jan-17 | 6   | 8    | 177   | 2,920  | 943   | 3,453  | 485   | 1,234  | 3    | 9,216   |
| Feb-17 | 1   | 19   | 126   | 2,291  | 761   | 3,319  | 437   | 1,212  | 3    | 8,149   |
| Mar-17 | 6   | 8    | 138   | 2,360  | 647   | 2,973  | 390   | 1,224  | 3    | 7,737   |
| Apr-17 | 3   | 8    | 121   | 2,054  | 540   | 2,887  | 393   | 1,160  | 2    | 7,157   |
| May-17 | 30  | 17   | 115   | 1,677  | 686   | 3,775  | 647   | 1,194  | 2    | 8,097   |
| Jun-17 | 26  | 17   | 123   | 2,152  | 750   | 4,652  | 785   | 1,221  | 3    | 9,687   |
| Jul-17 | 6   | 17   | 142   | 2,314  | 812   | 4,967  | 675   | 1,295  | 4    | 10,210  |
| Aug-17 | 1   | 17   | 152   | 2,548  | 787   | 4,946  | 521   | 1,306  | 3    | 10,262  |
| Sep-17 | 5   | 17   | 134   | 2,223  | 717   | 4,627  | 461   | 1,216  | 4    | 9,381   |
| Oct-17 | 31  | 8    | 109   | 1,983  | 638   | 2,998  | 382   | 1,180  | 2    | 7,293   |
| Nov-17 | 7   | 18   | 112   | 2,056  | 666   | 3,254  | 384   | 1,168  | 2    | 7,643   |
| Dec-17 | 12  | 18   | 127   | 2,340  | 728   | 3,394  | 428   | 1,211  | 3    | 8,230   |
|        |     |      | 1,577   | 26,918 | 8,676 | 45,246 | 5,989 | 14,620 | 35   | 103,061 |

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|        |     |      | Adjustments for Ancillary Services Contracts including Reserves (Additions to Load) |    |    |    |      |    |      |       |
|--------|-----|------|---|----|----|----|------|----|------|-------|
|        |     |      | Non-FERC  |    |    |    | FERC |    |      |       |
| Month  | Day | Hour | CA  | OR | WA | UT | ID   | WY | FERC | Total |
| Jan-17 | 6   | 8    | -   | -  | -  | -  | -    | -  | -    | -     |
| Feb-17 | 1   | 19   | -   | -  | -  | -  | -    | -  | -    | -     |
| Mar-17 | 6   | 8    | -   | -  | -  | -  | -    | -  | -    | -     |
| Apr-17 | 3   | 8    | -   | -  | -  | -  | -    | -  | -    | -     |
| May-17 | 30  | 17   | -   | -  | -  | -  | -    | -  | -    | -     |
| Jun-17 | 26  | 17   | -   | -  | -  | -  | -    | -  | -    | -     |
| Jul-17 | 6   | 17   | -   | -  | -  | -  | -    | -  | -    | -     |
| Aug-17 | 1   | 17   | -   | -  | -  | -  | -    | -  | -    | -     |
| Sep-17 | 5   | 17   | -   | -  | -  | -  | -    | -  | -    | -     |
| Oct-17 | 31  | 8    | -   | -  | -  | -  | -    | -  | -    | -     |
| Nov-17 | 7   | 18   | -   | -  | -  | -  | -    | -  | -    | -     |
| Dec-17 | 12  | 18   | -   | -  | -  | -  | -    | -  | -    | -     |
|        |     |      | -   | -  | -  | -  | -    | -  | -    | -     |

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|        |     |      | LOADS FOR JURISDICTIONAL ALLOCATION (CP) |        |       |         |       |        |      |         |
|--------|-----|------|--|--------|-------|---------|-------|--------|------|---------|
|        |     |      | Non-FERC                                 |        |       |         | FERC  |        |      |         |
| Month  | Day | Hour | CA                                       | OR     | WA    | UT      | ID    | WY     | FERC | Total   |
| Jan-17 | 6   | 8    | 177                                      | 2,920  | 943   | 3,452.8 | 485   | 1,234  | 3    | 9,216   |
| Feb-17 | 1   | 19   | 126                                      | 2,291  | 761   | 3,319.1 | 437   | 1,212  | 3    | 8,149   |
| Mar-17 | 6   | 8    | 138                                      | 2,360  | 647   | 2,973.5 | 390   | 1,224  | 3    | 7,737   |
| Apr-17 | 3   | 8    | 121                                      | 2,054  | 540   | 2,886.6 | 393   | 1,160  | 2    | 7,157   |
| May-17 | 30  | 17   | 115                                      | 1,677  | 686   | 3,775.4 | 647   | 1,194  | 2    | 8,097   |
| Jun-17 | 26  | 17   | 123                                      | 2,152  | 750   | 4,652.2 | 785   | 1,221  | 3    | 9,687   |
| Jul-17 | 6   | 17   | 142                                      | 2,314  | 812   | 4,967.3 | 675   | 1,295  | 4    | 10,210  |
| Aug-17 | 1   | 17   | 152                                      | 2,548  | 787   | 4,945.8 | 521   | 1,306  | 3    | 10,262  |
| Sep-17 | 5   | 17   | 134                                      | 2,223  | 717   | 4,627.1 | 461   | 1,216  | 4    | 9,381   |
| Oct-17 | 31  | 8    | 109                                      | 1,983  | 638   | 2,998.4 | 382   | 1,180  | 2    | 7,293   |
| Nov-17 | 7   | 18   | 112                                      | 2,056  | 666   | 3,254.0 | 384   | 1,168  | 2    | 7,643   |
| Dec-17 | 12  | 18   | 127                                      | 2,340  | 728   | 3,394.1 | 428   | 1,211  | 3    | 8,230   |
|        |     |      | 1,577                                    | 26,918 | 8,676 | 45,246  | 5,989 | 14,620 | 35   | 103,061 |

Utah Results of Operations  
December 2017  
ENERGY

|      |       | FORECAST LOADS (MWh) |            |           |            |           |           |        |            |  |
|------|-------|----------------------|------------|-----------|------------|-----------|-----------|--------|------------|--|
|      |       | Non-FERC             |            |           |            |           |           | FERC   |            |  |
| Year | Month | CA                   | OR         | WA        | UT         | ID        | WY        |        | Total      |  |
| 2017 | Jan   | 86,141               | 1,544,004  | 506,308   | 2,251,100  | 314,435   | 881,472   | 1,919  | 5,585,381  |  |
| 2017 | Feb   | 70,208               | 1,215,373  | 397,396   | 1,887,051  | 244,870   | 786,601   | 1,505  | 4,603,004  |  |
| 2017 | Mar   | 70,620               | 1,217,071  | 361,286   | 1,977,266  | 268,042   | 838,270   | 1,484  | 4,734,039  |  |
| 2017 | Apr   | 64,966               | 1,078,474  | 310,496   | 1,887,121  | 270,733   | 768,357   | 1,377  | 4,381,525  |  |
| 2017 | May   | 72,562               | 1,083,219  | 331,279   | 1,974,342  | 339,340   | 783,320   | 1,311  | 4,585,371  |  |
| 2017 | Jun   | 73,003               | 1,118,950  | 349,647   | 2,287,642  | 432,612   | 805,312   | 1,611  | 5,068,776  |  |
| 2017 | Jul   | 87,153               | 1,263,887  | 414,293   | 2,697,042  | 484,042   | 882,581   | 1,856  | 5,830,853  |  |
| 2017 | Aug   | 83,453               | 1,285,598  | 398,658   | 2,552,884  | 384,840   | 868,768   | 1,733  | 5,575,934  |  |
| 2017 | Sep   | 66,905               | 1,094,516  | 354,999   | 2,074,483  | 294,357   | 798,232   | 1,485  | 4,684,976  |  |
| 2017 | Oct   | 60,978               | 1,102,513  | 352,976   | 1,915,770  | 270,886   | 808,615   | 1,392  | 4,513,129  |  |
| 2017 | Nov   | 67,484               | 1,183,408  | 381,410   | 1,903,910  | 256,857   | 814,012   | 1,487  | 4,608,568  |  |
| 2017 | Dec   | 81,756               | 1,408,496  | 451,107   | 2,154,175  | 293,158   | 880,076   | 1,778  | 5,270,547  |  |
|      |       | 885,228              | 14,595,508 | 4,609,855 | 25,562,784 | 3,854,171 | 9,915,617 | 18,939 | 59,442,102 |  |

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|      |       | Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load) |    |    |          |          |    |      |          |  |
|------|-------|---|----|----|----------|----------|----|------|----------|--|
|      |       | Non-FERC  |    |    |          |          |    | FERC |          |  |
| Year | Month | CA  | OR | WA | UT       | ID       | WY |      | Total    |  |
| 2017 | Jan   | -   | -  | -  | (9,505)  | -        | -  | -    | (9,505)  |  |
| 2017 | Feb   | -   | -  | -  | -        | -        | -  | -    | -        |  |
| 2017 | Mar   | -   | -  | -  | -        | -        | -  | -    | -        |  |
| 2017 | Apr   | -   | -  | -  | -        | -        | -  | -    | -        |  |
| 2017 | May   | -   | -  | -  | -        | -        | -  | -    | -        |  |
| 2017 | Jun   | -   | -  | -  | (6,319)  | -        | -  | -    | (6,319)  |  |
| 2017 | Jul   | -   | -  | -  | (5,971)  | (1,373)  | -  | -    | (7,345)  |  |
| 2017 | Aug   | -   | -  | -  | (4,513)  | (14,145) | -  | -    | (18,658) |  |
| 2017 | Sep   | -   | -  | -  | (3,302)  | (5,801)  | -  | -    | (9,103)  |  |
| 2017 | Oct   | -   | -  | -  | -        | (578)    | -  | -    | (578)    |  |
| 2017 | Nov   | -   | -  | -  | -        | -        | -  | -    | -        |  |
| 2017 | Dec   | -   | -  | -  | (8,029)  | -        | -  | -    | (8,029)  |  |
|      |       | -   | -  | -  | (37,640) | (21,897) | -  | -    | (59,537) |  |

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|      |       | LOADS SERVED FROM COMPANY RESOURCES (NPC) |            |           |              |           |           |        |            |  |
|------|-------|---|------------|-----------|--------------|-----------|-----------|--------|------------|--|
|      |       | Non-FERC                                  |            |           |              |           |           | FERC   |            |  |
| Year | Month | CA  | OR         | WA        | UT           | ID        | WY        |        | Total      |  |
| 2017 | Jan   | 86,141                                    | 1,544,004  | 506,308   | 2,241,595.90 | 314,435   | 881,472   | 1,919  | 5,575,876  |  |
| 2017 | Feb   | 70,208                                    | 1,215,373  | 397,396   | 1,887,051    | 244,870   | 786,601   | 1,505  | 4,603,004  |  |
| 2017 | Mar   | 70,620                                    | 1,217,071  | 361,286   | 1,977,266    | 268,042   | 838,270   | 1,484  | 4,734,039  |  |
| 2017 | Apr   | 64,966                                    | 1,078,474  | 310,496   | 1,887,121    | 270,733   | 768,357   | 1,377  | 4,381,525  |  |
| 2017 | May   | 72,562                                    | 1,083,219  | 331,279   | 1,974,342    | 339,340   | 783,320   | 1,311  | 4,585,371  |  |
| 2017 | Jun   | 73,003                                    | 1,118,950  | 349,647   | 2,281,323    | 432,612   | 805,312   | 1,611  | 5,062,457  |  |
| 2017 | Jul   | 87,153                                    | 1,263,887  | 414,293   | 2,691,070    | 482,668   | 882,581   | 1,856  | 5,823,509  |  |
| 2017 | Aug   | 83,453                                    | 1,285,598  | 398,658   | 2,548,370    | 370,695   | 868,768   | 1,733  | 5,557,275  |  |
| 2017 | Sep   | 66,905                                    | 1,094,516  | 354,999   | 2,071,181    | 288,556   | 798,232   | 1,485  | 4,675,873  |  |
| 2017 | Oct   | 60,978                                    | 1,102,513  | 352,976   | 1,915,770    | 270,308   | 808,615   | 1,392  | 4,512,551  |  |
| 2017 | Nov   | 67,484                                    | 1,183,408  | 381,410   | 1,903,910    | 256,857   | 814,012   | 1,487  | 4,608,568  |  |
| 2017 | Dec   | 81,756                                    | 1,408,496  | 451,107   | 2,146,146    | 293,158   | 880,076   | 1,778  | 5,262,517  |  |
|      |       | 885,228                                   | 14,595,508 | 4,609,855 | 25,525,144   | 3,832,274 | 9,915,617 | 18,939 | 59,382,565 |  |

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|      |       | Adjustments for Ancillary Services Contracts including Reserves (Additions to Load) |    |    |    |    |    |      |       |  |
|------|-------|---|----|----|----|----|----|------|-------|--|
|      |       | Non-FERC  |    |    |    |    |    | FERC |       |  |
| Year | Month | CA  | OR | WA | UT | ID | WY |      | Total |  |
| 2017 | Jan   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Feb   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Mar   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Apr   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | May   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Jun   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Jul   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Aug   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Sep   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Oct   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Nov   | -   | -  | -  | -  | -  | -  | -    | -     |  |
| 2017 | Dec   | -   | -  | -  | -  | -  | -  | -    | -     |  |
|      |       | -   | -  | -  | -  | -  | -  | -    | -     |  |

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|      |       | LOADS FOR JURISDICTIONAL ALLOCATION (MWh) |            |           |            |           |           |        |            |  |
|------|-------|---|------------|-----------|------------|-----------|-----------|--------|------------|--|
|      |       | Non-FERC                                  |            |           |            |           |           | FERC   |            |  |
| Year | Month | CA  | OR         | WA        | UT         | ID        | WY        |        | Total      |  |
| 2017 | Jan   | 86,141                                    | 1,544,004  | 506,308   | 2,241,596  | 314,435   | 881,472   | 1,919  | 5,575,876  |  |
| 2017 | Feb   | 70,208                                    | 1,215,373  | 397,396   | 1,887,051  | 244,870   | 786,601   | 1,505  | 4,603,004  |  |
| 2017 | Mar   | 70,620                                    | 1,217,071  | 361,286   | 1,977,266  | 268,042   | 838,270   | 1,484  | 4,734,039  |  |
| 2017 | Apr   | 64,966                                    | 1,078,474  | 310,496   | 1,887,121  | 270,733   | 768,357   | 1,377  | 4,381,525  |  |
| 2017 | May   | 72,562                                    | 1,083,219  | 331,279   | 1,974,342  | 339,340   | 783,320   | 1,311  | 4,585,371  |  |
| 2017 | Jun   | 73,003                                    | 1,118,950  | 349,647   | 2,281,323  | 432,612   | 805,312   | 1,611  | 5,062,457  |  |
| 2017 | Jul   | 87,153                                    | 1,263,887  | 414,293   | 2,691,070  | 482,668   | 882,581   | 1,856  | 5,823,509  |  |
| 2017 | Aug   | 83,453                                    | 1,285,598  | 398,658   | 2,548,370  | 370,695   | 868,768   | 1,733  | 5,557,275  |  |
| 2017 | Sep   | 66,905                                    | 1,094,516  | 354,999   | 2,071,181  | 288,556   | 798,232   | 1,485  | 4,675,873  |  |
| 2017 | Oct   | 60,978                                    | 1,102,513  | 352,976   | 1,915,770  | 270,308   | 808,615   | 1,392  | 4,512,551  |  |
| 2017 | Nov   | 67,484                                    | 1,183,408  | 381,410   | 1,903,910  | 256,857   | 814,012   | 1,487  | 4,608,568  |  |
| 2017 | Dec   | 81,756                                    | 1,408,496  | 451,107   | 2,146,146  | 293,158   | 880,076   | 1,778  | 5,262,517  |  |
|      |       | 885,228                                   | 14,595,508 | 4,609,855 | 25,525,144 | 3,832,274 | 9,915,617 | 18,939 | 59,382,565 |  |

**Utah Results of Operations  
December 2017**

|                                 | CALIFORNIA | OREGON     | WASHINGTON | UTAH       | IDAHO     | WYOMING   | FERC    |                          |
|---------------------------------|------------|------------|------------|------------|-----------|-----------|---------|--------------------------|
| Subtotal                        | 885,228    | 14,595,508 | 4,609,855  | 25,525,144 | 3,832,274 | 9,915,617 | 18,939  | 59,382,565 Ref Page 9.16 |
| System Energy Factor            | 1.4907%    | 24.5788%   | 7.7630%    | 42.9842%   | 6.4535%   | 16.6979%  | 0.0319% | 100.00%                  |
| Divisional Energy - Pacific     | 3.1301%    | 51.6082%   | 16.3000%   | 0.0000%    | 0.0000%   | 28.9618%  | 0.0000% | 100.00%                  |
| Divisional Energy - Utah        | 0.0000%    | 0.0000%    | 0.0000%    | 82.0713%   | 12.3220%  | 5.5459%   | 0.0609% | 100.00%                  |
| System Generation Factor        | 1.5202%    | 25.7335%   | 8.2544%    | 43.6729%   | 5.9715%   | 14.8141%  | 0.0334% | 100.00%                  |
| Divisional Generation - Pacific | 3.1780%    | 53.7960%   | 17.2557%   | 0.0000%    | 0.0000%   | 25.7702%  | 0.0000% | 100.00%                  |
| Divisional Generation - Utah    | 0.0000%    | 0.0000%    | 0.0000%    | 83.7213%   | 11.4475%  | 4.7672%   | 0.0641% | 100.00%                  |
| System Capacity (mwh)           |            |            |            |            |           |           |         |                          |
| Accord                          | 1,576.9    | 26,918.0   | 8,675.8    | 45,246.3   | 5,988.7   | 14,620.4  | 35.0    | 103,061 Ref Page 9.15    |
| Modified Accord                 | 1,576.9    | 26,918.0   | 8,675.8    | 45,246.3   | 5,988.7   | 14,620.4  | 35.0    | 103,061 Ref Page 9.15    |
| Rolled-In                       | 1,576.9    | 26,918.0   | 8,675.8    | 45,246.3   | 5,988.7   | 14,620.4  | 35.0    | 103,061 Ref Page 9.15    |
| Rolled-In with Hydro Adj.       | 1,576.9    | 26,918.0   | 8,675.8    | 45,246.3   | 5,988.7   | 14,620.4  | 35.0    | 103,061 Ref Page 9.15    |
| Rolled-In with Off-Sys Adj.     | 1,576.9    | 26,918.0   | 8,675.8    | 45,246.3   | 5,988.7   | 14,620.4  | 35.0    | 103,061 Ref Page 9.15    |
| System Capacity Factor          |            |            |            |            |           |           |         |                          |
| Accord                          | 1.5301%    | 26.1185%   | 8.4181%    | 43.9024%   | 5.8108%   | 14.1861%  | 0.0339% | 100.00%                  |
| Modified Accord                 | 1.5301%    | 26.1185%   | 8.4181%    | 43.9024%   | 5.8108%   | 14.1861%  | 0.0339% | 100.00%                  |
| Rolled-In                       | 1.5301%    | 26.1185%   | 8.4181%    | 43.9024%   | 5.8108%   | 14.1861%  | 0.0339% | 100.00%                  |
| Rolled-In with Hydro Adj.       | 1.5301%    | 26.1185%   | 8.4181%    | 43.9024%   | 5.8108%   | 14.1861%  | 0.0339% | 100.00%                  |
| Rolled-In with Off-Sys Adj.     | 1.5301%    | 26.1185%   | 8.4181%    | 43.9024%   | 5.8108%   | 14.1861%  | 0.0339% | 100.00%                  |
| System Energy (mwh)             |            |            |            |            |           |           |         |                          |
| Accord                          | 885,228    | 14,595,508 | 4,609,855  | 25,525,144 | 3,832,274 | 9,915,617 | 18,939  | 59,382,565               |
| Modified Accord                 | 885,228    | 14,595,508 | 4,609,855  | 25,525,144 | 3,832,274 | 9,915,617 | 18,939  | 59,382,565               |
| Rolled-In                       | 885,228    | 14,595,508 | 4,609,855  | 25,525,144 | 3,832,274 | 9,915,617 | 18,939  | 59,382,565               |
| Rolled-In with Hydro Adj.       | 885,228    | 14,595,508 | 4,609,855  | 25,525,144 | 3,832,274 | 9,915,617 | 18,939  | 59,382,565               |
| Rolled-In with Off-Sys Adj.     | 885,228    | 14,595,508 | 4,609,855  | 25,525,144 | 3,832,274 | 9,915,617 | 18,939  | 59,382,565               |
| System Energy Factor            |            |            |            |            |           |           |         |                          |
| Accord                          | 1.4907%    | 24.5788%   | 7.7630%    | 42.9842%   | 6.4535%   | 16.6979%  | 0.0319% | 100.00%                  |
| Modified Accord                 | 1.4907%    | 24.5788%   | 7.7630%    | 42.9842%   | 6.4535%   | 16.6979%  | 0.0319% | 100.00%                  |
| Rolled-In                       | 1.4907%    | 24.5788%   | 7.7630%    | 42.9842%   | 6.4535%   | 16.6979%  | 0.0319% | 100.00%                  |
| Rolled-In with Hydro Adj.       | 1.4907%    | 24.5788%   | 7.7630%    | 42.9842%   | 6.4535%   | 16.6979%  | 0.0319% | 100.00%                  |
| Rolled-In with Off-Sys Adj.     | 1.4907%    | 24.5788%   | 7.7630%    | 42.9842%   | 6.4535%   | 16.6979%  | 0.0319% | 100.00%                  |
| System Generation Factor        |            |            |            |            |           |           |         |                          |
| Accord                          | 1.5202%    | 25.7335%   | 8.2544%    | 43.6729%   | 5.9715%   | 14.8141%  | 0.0334% | 100.00%                  |
| Modified Accord                 | 1.5202%    | 25.7335%   | 8.2544%    | 43.6729%   | 5.9715%   | 14.8141%  | 0.0334% | 100.00%                  |
| Rolled-In                       | 1.5202%    | 25.7335%   | 8.2544%    | 43.6729%   | 5.9715%   | 14.8141%  | 0.0334% | 100.00%                  |
| Rolled-In with Hydro Adj.       | 1.5202%    | 25.7335%   | 8.2544%    | 43.6729%   | 5.9715%   | 14.8141%  | 0.0334% | 100.00%                  |
| Rolled-In with Off-Sys Adj.     | 1.5202%    | 25.7335%   | 8.2544%    | 43.6729%   | 5.9715%   | 14.8141%  | 0.0334% | 100.00%                  |

Utah Results of Operations  
 December 2017  
 2017 Protocol Adjustment

|                                       | Total            | California | Oregon             | Washington | Utah             | Idaho          | Wyoming          | FERC |
|---------------------------------------|------------------|------------|--------------------|------------|------------------|----------------|------------------|------|
| 2017 Protocol Baseline ECD            | (9,578,038)      | (324,482)  | (8,238,000)        | -          | -                | 835,542        | (1,851,098)      | -    |
| 2017 Protocol Equalization Adjustment | 9,074,482        | 324,482    | 2,600,000          | -          | 4,400,000        | 150,000        | 1,600,000        | -    |
| 2017 Protocol Adjustment              | <b>(503,555)</b> | -          | <b>(5,638,000)</b> | -          | <b>4,400,000</b> | <b>985,542</b> | <b>(251,098)</b> | -    |

# **10. NORMALIZED ALLOCATION FACTORS**

Utah Results of Operations  
December 2017  
2017 Protocol 13-Month Average  
Normalized Factors

Utah Results of Operations

December 2017

13-MONTH AVERAGE FACTORS

2017 PROTOCOL

FACTOR

| DESCRIPTION                                  | S       | California | Oregon   | Washington | Utah     | Idaho    | Wyoming  | FERC-UPL | OTHER | Non-Regulated | Page Ref. |
|--|---------|------------|----------|------------|----------|----------|----------|----------|-------|---------------|-----------|
| Situs  |         |            |          |            |          |          |          |          |       |               | Situs     |
| System Generation                            | SG      | 1.5264%    | 25.7728% | 8.0834%    | 43.5042% | 5.9786%  | 15.1009% | 0.0337%  |       |               | Pg 10.19  |
| System Generation (Pac. Power Costs on SG)   | SG-P    | 1.5264%    | 25.7728% | 8.0834%    | 43.5042% | 5.9786%  | 15.1009% | 0.0337%  |       |               | Pg 10.19  |
| System Generation (R.M.P. Costs on SG)       | SG-U    | 1.5264%    | 25.7728% | 8.0834%    | 43.5042% | 5.9786%  | 15.1009% | 0.0337%  |       |               | Pg 10.19  |
| Divisional Generation - Pac. Power           | DGP     | 3.1839%    | 53.7594% | 16.8610%   | 0.0000%  | 0.0000%  | 26.1957% | 0.0000%  |       |               | Pg 10.19  |
| Divisional Generation - R.M.P.               | DGU     | 0.0000%    | 0.0000%  | 0.0000%    | 83.5673% | 11.4843% | 4.8837%  | 0.0648%  |       |               | Pg 10.19  |
| System Capacity                              | SC      | 1.5375%    | 26.0465% | 8.2325%    | 43.8053% | 5.8160%  | 14.5281% | 0.0343%  |       |               | Pg 10.19  |
| System Energy                                | SE      | 1.4932%    | 24.9520% | 7.6361%    | 42.6008% | 6.4664%  | 16.8194% | 0.0321%  |       |               | Pg 10.19  |
| System Energy (R.M.P. Costs on SE)           | SE-P    | 1.4932%    | 24.9520% | 7.6361%    | 42.6008% | 6.4664%  | 16.8194% | 0.0321%  |       |               | Pg 10.19  |
| System Energy (Pac. Power Costs on SE)       | SE-U    | 1.4932%    | 24.9520% | 7.6361%    | 42.6008% | 6.4664%  | 16.8194% | 0.0321%  |       |               | Pg 10.19  |
| Divisional Energy - Pac. Power               | DEP     | 3.1124%    | 52.0094% | 15.9165%   | 0.0000%  | 0.0000%  | 28.9616% | 0.0000%  |       |               | Pg 10.19  |
| Divisional Energy - R.M.P.                   | DEU     | 0.0000%    | 0.0000%  | 0.0000%    | 81.8866% | 12.4296% | 5.6221%  | 0.0617%  |       |               | Pg 10.19  |
| System Overhead                              | SO      | 2.1601%    | 27.0651% | 7.8812%    | 43.1140% | 5.7727%  | 13.9827% | 0.0242%  |       | 0.0000%       | Pg 10.8   |
| System Overhead (Pac. Power Costs on SO)     | SO-P    | 2.1601%    | 27.0651% | 7.8812%    | 43.1140% | 5.7727%  | 13.9827% | 0.0242%  |       |               | Pg 10.8   |
| System Overhead (R.M.P. Costs on SO)         | SO-U    | 2.1601%    | 27.0651% | 7.8812%    | 43.1140% | 5.7727%  | 13.9827% | 0.0242%  |       |               | Pg 10.8   |
| 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     | 2.1601%    | 27.0651% | 7.8812%    | 43.1140% | 5.7727%  | 13.9827% | 0.0242%  |       | 0.0000%       | Pg 10.7   |
| System Gross Plant - Pac. Power              | SGPP    | 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     | 1.9578%    | 25.9281% | 7.6772%    | 44.4777% | 5.7948%  | 14.1287% | 0.0252%  |       | 0.0104%       | Pg 10.7   |
| Seasonal System Capacity Combustion Turbine  | SSCT    | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Seasonal System Energy Combustion Turbine    | SSECT   | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Seasonal System Capacity Cholla              | SSCCH   | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Seasonal System Energy Cholla                | SSECH   | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Seasonal System Generation Cholla            | SSGCH   | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Seasonal System Capacity Purchases           | SSCP    | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Seasonal System Energy Purchases             | SSEP    | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Seasonal System Generation Contracts         | SSGCT   | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Mid-Columbia                                 | MC      | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Division Net Plant Distribution              | SNPD    | 3.2678%    | 25.9190% | 6.5055%    | 48.4739% | 4.9918%  | 10.8420% | 0.0000%  |       |               | Pg 10.6   |
| Divisional Generation - Huntington           | DGUH    | 0.0000%    | 0.0000%  | 0.0000%    | 83.5673% | 11.4843% | 4.8837%  | 0.0648%  |       |               | Pg 10.19  |
| Divisional Energy - Huntington               | DEUH    | 0.0000%    | 0.0000%  | 0.0000%    | 81.8866% | 12.4296% | 5.6221%  | 0.0617%  |       |               | Pg 10.19  |
| 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  | 1.4932%    | 24.9520% | 7.6361%    | 42.6008% | 6.4664%  | 16.8194% | 0.0321%  |       |               | Pg 10.7   |
| Division Net Plant Intangible - Pac. Power   | DNPI    | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Division Net Plant Intangible - R.M.P.       | DNPIU   | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Division Net Plant Steam - Pac. Power        | DNPPSP  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Division Net Plant Steam - R.M.P.            | DNPPSU  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Division Net Plant Hydro - Pac. Power        | DNPPHP  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Division Net Plant Hydro - R.M.P.            | DNPPHU  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| System Net Hydro Plant-Pac. Power            | SNPPHP  | 1.5222%    | 25.7024% | 8.0613%    | 43.3852% | 5.9622%  | 15.0596% | 0.0336%  |       | 0.0000%       | Pg 10.4   |
| System Net Hydro Plant-R.M.P.                | SNPPHU  | 1.5222%    | 25.7024% | 8.0613%    | 43.3852% | 5.9622%  | 15.0596% | 0.0336%  |       | 0.0000%       | Pg 10.11  |
| Customer - System                            | CN      | 2.4572%    | 31.4916% | 7.0708%    | 47.2235% | 4.1314%  | 7.6255%  | 0.0000%  |       |               | Pg 10.11  |
| Customer - Pac. Power                        | CNP     | 5.1405%    | 65.8801% | 14.7921%   | 0.0000%  | 0.0000%  | 14.1873% | 0.0000%  |       | 0.0000%       | Pg 10.11  |
| Customer - R.M.P.                            | CNU     | 0.0000%    | 0.0000%  | 0.0000%    | 90.4688% | 7.9148%  | 1.6164%  | 0.0000%  |       | 0.0000%       | Pg 10.11  |
| Washington Business Tax                      | WBTAX   | 0.0000%    | 0.0000%  | 100.0000%  | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       | 0.0000%       | Situs     |
| Operating Revenue - Idaho                    | OPRV-ID | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Operating Revenue - Wyoming                  | OPRVWY  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%  | 0.0000%  | 0.0000%  |       |               | Not Used  |
| Excise Tax - superfund                       | EXCTAX  | 3.3509%    | 31.0904% | 7.9676%    | 35.7675% | 7.1506%  | 13.8197% | -0.1792% |       | 1.6368%       | Pg 10.12  |
| Interest                                     | INT     | 1.9578%    | 25.9281% | 7.6772%    | 44.4777% | 5.7948%  | 14.1287% | 0.0252%  |       | 0.0104%       | Pg 10.8   |

Utah Results of Operations  
December 2017  
13-MONTH AVERAGE FACTORS

2017 PROTOCOL  
FACTOR

| DESCRIPTION                            | California | Oregon   | Washington | Utah     | Idaho     | Wyoming  | FERC-UPL | OTHER     | Non-Regulated | Page Ref. |
|--|------------|----------|------------|----------|-----------|----------|----------|-----------|---------------|-----------|
| CIAC                                   | 3.2678%    | 25.9190% | 6.5055%    | 48.4739% | 4.9918%   | 10.8420% | 0.0000%  |           |               | Pg 10.11  |
| Idaho State Income Tax                 | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 100.0000% | 0.0000%  | 0.0000%  |           | 0.0000%       | Pg 10.11  |
| Blank                                  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%       | Not Used  |
| Bad Debt Expense                       | 4.2666%    | 41.0112% | 13.3639%   | 30.8484% | 3.9769%   | 6.5330%  | 0.0000%  | 0.0000%   | 0.0000%       | Pg 10.10  |
| Blank                                  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%       | Not Used  |
| Blank                                  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%       | Not Used  |
| Accumulated Investment Tax Credit 1984 | 3.2870%    | 70.9760% | 14.1800%   |          |           | 10.9460% |          |           | 0.6110%       | Fixed     |
| Accumulated Investment Tax Credit 1985 | 5.4200%    | 67.6900% | 13.3600%   |          |           | 11.6100% |          |           | 1.9200%       | Fixed     |
| Accumulated Investment Tax Credit 1986 | 4.7890%    | 64.6080% | 13.1260%   |          |           | 15.5000% |          |           | 1.9770%       | Fixed     |
| Accumulated Investment Tax Credit 1988 | 4.2700%    | 61.2000% | 14.9600%   |          |           | 16.7100% |          |           | 2.8600%       | Fixed     |
| Accumulated Investment Tax Credit 1989 | 4.8806%    | 56.3556% | 15.2688%   |          |           | 20.6776% |          |           | 2.8172%       | Fixed     |
| Accumulated Investment Tax Credit 1990 | 1.5047%    | 15.9356% | 3.9132%    | 46.9355% | 13.9815%  | 17.3435% |          |           | 0.3860%       | Fixed     |
| Other Electric                         | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%  | 100.0000% | 0.0000%       | Situs     |
| Non-Regulated                          | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 100.0000%     | Situs     |
| System Net Steam Plant                 | 1.5220%    | 25.6994% | 8.0603%    | 43.5920% | 5.9908%   | 15.1018% | 0.0336%  | 0.0000%   | 0.0000%       | Pg 10.4   |
| System Net Transmission Plant          | 1.5264%    | 25.7728% | 8.0834%    | 43.5042% | 5.9786%   | 15.1009% | 0.0337%  | 0.0000%   | 0.0000%       | Pg 10.5   |
| System Net Hydro Plant                 | 1.5237%    | 25.7284% | 8.0691%    | 43.5407% | 5.9837%   | 15.0978% | 0.0337%  | 0.0230%   | 0.0000%       | Pg 10.5   |
| System Net Nuclear Plant               | 1.5222%    | 25.7024% | 8.0613%    | 43.3652% | 5.9622%   | 15.0596% | 0.0336%  | 0.2733%   | 0.0000%       | Pg 10.4   |
| System Net Other Production Plant      | 1.5264%    | 25.7728% | 8.0834%    | 43.5042% | 5.9786%   | 15.1009% | 0.0337%  |           | 0.0000%       | Pg 10.4   |
| System Net General Plant               | 2.4173%    | 28.9745% | 7.0195%    | 40.2363% | 6.4556%   | 14.8823% | 0.0139%  | 0.0000%   | 0.0000%       | Pg 10.5   |
| System Net Intangible Plant            | 1.8766%    | 26.7866% | 8.1885%    | 42.7735% | 6.6014%   | 13.7470% | 0.0263%  |           |               | Pg 10.6   |
| Trojan Plant Allocator                 | 1.5214%    | 25.6482% | 8.0154%    | 43.3669% | 6.0527%   | 15.3620% | 0.0335%  |           |               | Pg 10.7   |
| Trojan Decommissioning Allocator       | 1.5205%    | 25.6261% | 8.0034%    | 43.3427% | 6.0658%   | 15.4081% | 0.0334%  |           |               | Pg 10.13  |
| Income Before Taxes                    | 3.3384%    | 31.0441% | 7.9660%    | 35.8456% | 7.1384%   | 13.8222% | -0.1773% | 1.6222%   | -0.5989%      | Pg 10.13  |
| DIT Expense                            | 1.9142%    | 27.3980% | 3.2100%    | 41.7699% | 4.9355%   | 14.7688% | 0.3275%  | 0.0000%   | 5.6810%       | Pg 10.9   |
| DIT Balance                            | 2.1620%    | 26.0668% | 6.1171%    | 44.0124% | 5.6210%   | 14.1627% | 0.2578%  | 0.0000%   | 1.6006%       | Pg 10.10  |
| Tax Depreciation                       | 2.1174%    | 26.1344% | 7.0063%    | 44.6946% | 5.7102%   | 13.7226% | 0.0220%  | 0.0000%   | 0.5926%       | Pg 10.14  |
| 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  |
| Blank                                  | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%  | 0.0000%   | 0.0000%       | Not Used  |
| SCHMAT Depreciation Expense            | 2.3225%    | 27.7688% | 8.3022%    | 41.2978% | 5.6517%   | 14.6313% | 0.0255%  | 0.0000%   | 0.0000%       | Pg 10.13  |
| SCHMDT Amortization Expense            | 1.3562%    | 22.5088% | 5.2933%    | 43.5763% | 6.1288%   | 12.9346% | 0.0169%  | 8.1831%   | 0.0000%       | Pg 10.13  |
| System Generation Cholla Transaction   | 1.5269%    | 25.7815% | 8.0861%    | 43.5188% | 5.9806%   | 15.1060% |          |           |               | Not Used  |

13-MONTH AVERAGE FACTORS  
CALCULATION OF INTERNAL FACTORS  
December 2017

DESCRIPTION OF FACTOR

STEAM:  
STEAM/PRODUCTION PLANT

| TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | Non-Regulated |
|-------|------------|--------|------------|------|-------|---------|------|-------|---------------|
| 0     | 0          | 0      | 0          | 0    | 0     | 0       | 0    | 0     | 0             |
| 0     | 0          | 0      | 0          | 0    | 0     | 0       | 0    | 0     | 0             |
| 0     | 0          | 0      | 0          | 0    | 0     | 0       | 0    | 0     | 0             |



Utah Results of Operations  
 December 2017  
 13-MONTH AVERAGE FACTORS  
 DESCRIPTION

2017 PROTOCOL  
 FACTOR

|                                   | California      | Oregon        | Washington    | Utah            | Idaho         | Wyoming       | FERC-UPL  | OTHER   | Non-Regulated | Page Ref. |
|-----------------------------------|-----------------|---------------|---------------|-----------------|---------------|---------------|-----------|---------|---------------|-----------|
| SG                                | 109,818,042     | 1,854,246,283 | 581,563,997   | 3,129,938,256   | 430,133,241   | 1,086,446,470 | 2,426,013 | 0       | 0             |           |
| SSGCH                             | 109,818,042     | 1,854,246,283 | 581,563,997   | 3,129,938,256   | 430,133,241   | 1,086,446,470 | 2,426,013 | 0       | 0             |           |
| S                                 | 12,146,496      | -             | -             | 9,025,509       | 1,247,697     | 1,873,291     | -         | -       | -             |           |
| DGP                               | (742,632,663)   | (191,371,825) | (60,021,673)  | (323,032,599)   | (44,392,907)  | (112,125,249) | (250,382) | 0       | 0             |           |
| DGU                               | (745,303,986)   | (192,086,074) | (60,245,689)  | (324,238,240)   | (44,558,593)  | (112,547,744) | (251,317) | 0       | 0             |           |
| SG                                | (1,236,783,296) | (318,754,296) | (99,973,787)  | (538,052,186)   | (73,942,075)  | (186,765,632) | (417,044) | 0       | 0             |           |
| SG-W                              | 0               | 0             | 0             | 0               | 0             | 0             | 0         | 0       | 0             |           |
| SSGCH                             | (222,109,836)   | (57,244,034)  | (17,953,963)  | (96,627,019)    | (13,279,014)  | (33,540,624)  | (74,896)  | 0       | 0             |           |
|                                   | (2,934,653,285) | (759,456,228) | (238,195,111) | (1,272,924,534) | (174,924,893) | (443,109,960) | (993,639) | 0       | 0             |           |
| TOTAL NET STEAM PLANT             | 64,839,122      | 1,094,790,055 | 343,368,886   | 1,857,013,722   | 255,208,348   | 643,336,510   | 1,432,375 | 0       | 0             |           |
| SNPPS                             |                 |               |               |                 |               |               |           |         |               |           |
| SYSTEM NET PLANT PRODUCTION STEAM | 100.0000%       | 25.6994%      | 8.0603%       | 43.5920%        | 5.9908%       | 15.1018%      | 0.0336%   | 0.0000% | 0.0000%       |           |

NUCLEAR;  
 NUCLEAR PRODUCTION PLANT

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

LESS ACCUMULATED DEPRECIATION

TOTAL NUCLEAR PLANT

|                                     |         |         |         |         |         |         |         |  |
|-------------------------------------|---------|---------|---------|---------|---------|---------|---------|--|
| SNPPN                               | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |  |
| SYSTEM NET PLANT PRODUCTION NUCLEAR | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |  |

HYDRO;  
 HYDRO PRODUCTION PLANT

|                                   | California    | Oregon      | Washington   | Utah          | Idaho        | Wyoming      | FERC      | Other     | Non-Regulated |
|-----------------------------------|---------------|-------------|--------------|---------------|--------------|--------------|-----------|-----------|---------------|
| S                                 | 1,830,269     | -           | -            | -             | -            | -            | -         | 1,830,269 | -             |
| DGP                               | (164,616,600) | (2,512,710) | (42,426,388) | (71,615,069)  | (9,841,735)  | (24,855,618) | (55,509)  | 0         | 0             |
| DGU                               | (30,313,592)  | (462,707)   | (7,812,677)  | (13,187,674)  | (1,812,322)  | (4,577,631)  | (10,222)  | 0         | 0             |
| SG                                | (175,119,105) | (2,573,020) | (45,133,183) | (76,184,096)  | (10,469,635) | (26,444,593) | (59,050)  | 0         | 0             |
|                                   | (368,219,028) | (5,648,437) | (95,372,248) | (160,986,839) | (22,123,692) | (55,880,841) | (124,781) | 1,830,269 | 0             |
| TOTAL NET HYDRO PRODUCTION PLANT  | 669,605,360   | 10,192,988  | 172,105,699  | 290,511,685   | 39,923,705   | 100,840,774  | 225,175   | 1,830,269 | 0             |
| SNPPH                             |               |             |              |               |              |              |           |           |               |
| SYSTEM NET PLANT PRODUCTION HYDRO | 100.0000%     | 1.5222%     | 25.7024%     | 43.3852%      | 5.9622%      | 15.0596%     | 0.0336%   | 0.2733%   | 0.0000%       |

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

Utah Results of Operations

December 2017

13-MONTH AVERAGE FACTORS DESCRIPTION

OTHER: OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

2017 PROTOCOL FACTOR

Page Ref. Non-Regulated

|           | TOTAL         | California   | Oregon        | Washington   | Utah          | Idaho        | Wyoming       | FERC-UPL  | OTHER   | Non-Regulated |
|-----------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|-----------|---------|---------------|
|           |               | California   | Oregon        | Washington   | Utah          | Idaho        | Wyoming       | FERC      | Other   | Non-Regulated |
| S         | 74,986        |              | 74,986        |              |               |              |               |           |         |               |
| DGP & DGU | 0             | 0            | 0             | 0            | 0             | 0            | 0             | 0         | 0       | 0             |
| SG        | 4,022,533,905 | 61,400,008   | 1,036,721,605 | 325,156,353  | 1,749,969,592 | 240,490,396  | 607,439,550   | 1,356,400 | 0       | 0             |
| SSGCT     | 0             | 0            | 0             | 0            | 0             | 0            | 0             | 0         | 0       | 0             |
|           | 4,022,608,890 | 61,400,008   | 1,036,796,591 | 325,156,353  | 1,749,969,592 | 240,490,396  | 607,439,550   | 1,356,400 | 0       | 0             |
| S         | 0             | 0            | 0             | 0            | 0             | 0            | 0             | 0         | 0       | 0             |
| DGP       | (620,971,212) | (9,478,512)  | (160,041,975) | (50,195,409) | (270,148,310) | (37,125,259) | (93,772,354)  | (209,392) | 0       | 0             |
| DGU       | 0             | 0            | 0             | 0            | 0             | 0            | 0             | 0         | 0       | 0             |
| SG        | (325,057,108) | (4,961,676)  | (83,776,479)  | (26,275,573) | (141,413,365) | (19,433,798) | (49,086,609)  | (109,609) | 0       | 0             |
| SSGCT     | (33,809,327)  | (516,066)    | (8,713,627)   | (2,732,933)  | (14,708,464)  | (2,021,318)  | (5,105,519)   | (11,401)  | 0       | 0             |
|           | (979,837,647) | (14,956,254) | (252,532,081) | (79,203,916) | (426,270,139) | (58,580,375) | (147,964,480) | (330,402) | 0       | 0             |
|           | 3,042,771,243 | 46,443,754   | 784,264,510   | 245,952,438  | 1,323,699,453 | 181,910,022  | 459,475,069   | 1,025,999 | 0       | 0             |
|           | 100.0000%     | 1.5264%      | 25.7747%      | 8.0632%      | 43.5031%      | 5.9784%      | 15.1005%      | 0.0337%   | 0.0000% | 0.0000%       |

TOTAL NET OTHER PRODUCTION PLANT  
SNPPC

SYSTEM NET PLANT PRODUCTION OTHER

PRODUCTION:  
TOTAL PRODUCTION PLANT

|           | TOTAL           | California   | Oregon          | Washington    | Utah            | Idaho         | Wyoming       | FERC        | OTHER     | Non-Regulated |
|-----------|-----------------|--------------|-----------------|---------------|-----------------|---------------|---------------|-------------|-----------|---------------|
|           |                 | California   | Oregon          | Washington    | Utah            | Idaho         | Wyoming       | FERC        | Other     | Non-Regulated |
| S         | 74,986          | 0            | 74,986          | 0             | 0               | 0             | 0             | 0           | 0         | 0             |
| DGP & DGU | 0               | 0            | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0             |
| SG        | 12,254,934,595  | 187,059,476  | 3,158,446,836   | 990,611,873   | 5,331,406,372   | 732,671,035   | 1,850,607,634 | 4,132,370   | 0         | 0             |
| SSGCH     | 0               | 0            | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0             |
| SSGCT     | 0               | 0            | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0             |
|           | 12,255,009,581  | 187,059,476  | 3,158,520,821   | 990,611,873   | 5,331,406,372   | 732,671,035   | 1,850,607,634 | 4,132,370   | 0         | 0             |
| S         | 13,976,766      |              |                 |               | 9,025,509       | 1,247,697     | 1,873,291     |             | 1,830,269 |               |
| DGP       | 0               | 0            | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0             |
| DGU       | 0               | 0            | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0             |
| SG        | (4,296,616,726) | (65,583,612) | (1,107,360,557) | (347,311,486) | (1,869,207,021) | (256,876,656) | (648,828,572) | (1,448,821) | 0         | 0             |
| SSGCH     | 0               | 0            | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0             |
| SSGCT     | 0               | 0            | 0               | 0             | 0               | 0             | 0             | 0           | 0         | 0             |
|           | (4,292,639,960) | (65,583,612) | (1,107,360,557) | (347,311,486) | (1,869,181,512) | (256,628,960) | (646,955,281) | (1,448,821) | 0         | 0             |
|           | 7,972,369,621   | 121,475,864  | 2,051,160,264   | 643,300,387   | 3,471,224,860   | 477,042,075   | 1,203,652,353 | 2,683,549   | 1,830,269 | 0             |
|           | 100.0000%       | 1.5237%      | 25.7284%        | 8.0691%       | 43.5407%        | 5.9637%       | 15.0978%      | 0.0337%     | 0.0230%   | 0.0000%       |

TOTAL NET PRODUCTION PLANT  
SNPP

SYSTEM NET PRODUCTION PLANT

TRANSMISSION:  
TRANSMISSION PLANT

|     | TOTAL           | California   | Oregon        | Washington    | Utah          | Idaho        | Wyoming       | FERC      |
|-----|-----------------|--------------|---------------|---------------|---------------|--------------|---------------|-----------|
|     |                 | 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  | 6,122,581,230   | 93,455,157   | 1,577,963,639 | 494,910,977   | 2,663,577,543 | 966,043,400  | 924,565,976   | 2,064,537 |
|     | 6,122,581,230   | 93,455,157   | 1,577,963,639 | 494,910,977   | 2,663,577,543 | 966,043,400  | 924,565,976   | 2,064,537 |
| DGP | (347,411,013)   | (5,302,866)  | (89,537,717)  | (28,082,522)  | (151,138,243) | (20,770,244) | (52,462,252)  | (117,147) |
| DGU | (415,328,268)   | (6,339,576)  | (107,041,929) | (33,572,526)  | (180,685,075) | (24,830,732) | (62,716,382)  | (140,049) |
| SG  | (877,438,844)   | (13,393,238) | (226,140,992) | (70,926,640)  | (381,732,400) | (52,458,381) | (132,501,321) | (295,873) |
|     | (1,640,176,124) | (25,035,700) | (422,720,638) | (132,581,689) | (713,546,718) | (98,059,357) | (247,681,955) | (553,069) |

LESS ACCUMULATED DEPRECIATION

Utah Results of Operations

December 2017

13-MONTH AVERAGE FACTORS

DESCRIPTION

TOTAL NET TRANSMISSION PLANT

SNPT

SYSTEM NET PLANT TRANSMISSION

2017 PROTOCOL FACTOR

OTHER

FERC-UPL

Non-Regulated Page Ref.

1,511,469

0.0337%

DISTRIBUTION:

DISTRIBUTION PLANT - PACIFIC POWER

LESS ACCUMULATED DEPRECIATION

DNPDP DIVISION NET PLANT DISTRIBUTION PACIFIC POWER

DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

LESS ACCUMULATED DEPRECIATION

DNPDU DIVISION NET PLANT DISTRIBUTION R.M.P.

TOTAL NET DISTRIBUTION PLANT

DNPD & SNPD

DIVISION NET PLANT DISTRIBUTION

GENERAL:

GENERAL PLANT

LESS ACCUMULATED DEPRECIATION

TOTAL NET GENERAL PLANT

SNPG

|                      | California        | Oregon        | Washington        | Utah          | Idaho        | Wyoming        | FERC-UPL    |
|----------------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|
| 4,482,403,106        | 68,419,457        | 1,155,243,001 | 382,329,289       | 1,950,031,825 | 267,984,043  | 676,884,021    | 1,511,469   |
| 100.0000%            | 1.5264%           | 25.7728%      | 8.0634%           | 43.5042%      | 5.9786%      | 15.1009%       | 0.0337%     |
| <b>TOTAL</b>         | <b>California</b> | <b>Oregon</b> | <b>Washington</b> | <b>Utah</b>   | <b>Idaho</b> | <b>Wyoming</b> | <b>FERC</b> |
| 3,360,347,116        | 259,471,062       | 2,016,400,724 | 489,709,601       | 0             | 0            | 594,765,728    | 0           |
| (1,603,050,138)      | (130,776,801)     | (995,644,883) | (233,507,912)     | 0             | 0            | -243,123,543   | 0           |
| 1,757,296,977        | 128,694,262       | 1,020,755,842 | 256,201,689       | 0             | 0            | 351,642,185    | 0           |
| 100.0000%            | 7.3234%           | 58.0869%      | 14.5793%          | 0.0000%       | 0.0000%      | 20.0104%       | 0.0000%     |
| 3,311,642,187        | 0                 | 0             | 2,844,859,895     | 337,480,054   | 129,302,238  | 0              | 0           |
| (1,130,677,954)      | 0                 | 0             | (935,829,839)     | (140,889,271) | (53,958,844) | 0              | 0           |
| 2,180,964,232        | 0                 | 0             | 1,909,030,056     | 196,590,783   | 75,343,394   | 0              | 0           |
| 100.0000%            | 0.0000%           | 0.0000%       | 87.5315%          | 9.0139%       | 3.4546%      | 0.0000%        | 0.0000%     |
| 3,938,261,210        | 128,694,262       | 1,020,755,842 | 256,201,689       | 196,590,783   | 426,985,579  | 0              | 0           |
| 100.0000%            | 3.2678%           | 25.9190%      | 6.5055%           | 48.4739%      | 10.8420%     | 0.0000%        | 0.0000%     |
| <b>TOTAL</b>         | <b>California</b> | <b>Oregon</b> | <b>Washington</b> | <b>Utah</b>   | <b>Idaho</b> | <b>Wyoming</b> | <b>FERC</b> |
| 614,948,717          | 18,239,197        | 195,646,139   | 46,834,164        | 223,197,010   | 41,982,621   | 89,039,585     | 0           |
| DGP                  | 0                 | 0             | 0                 | 0             | 0            | 0              | 0           |
| DGU                  | 0                 | 0             | 0                 | 0             | 0            | 0              | 0           |
| SE                   | 3,618,275         | 902,832       | 276,295           | 1,541,413     | 233,972      | 606,574        | 1,161       |
| SG                   | 292,483,765       | 75,381,400    | 23,642,549        | 127,242,605   | 17,486,375   | 44,167,734     | 98,626      |
| SO                   | 274,735,160       | 5,934,501     | 74,357,411        | 116,449,222   | 15,659,553   | 38,415,389     | 66,583      |
| CN                   | 19,228,542        | 472,485       | 1,359,616         | 9,080,385     | 794,407      | 1,466,272      | 0           |
| DEU                  | 0                 | 0             | 0                 | 0             | 0            | 0              | 0           |
| SSGCT                | 0                 | 0             | 0                 | 0             | 0            | 0              | 0           |
| SSGCH                | 0                 | 0             | 0                 | 0             | 0            | 0              | 0           |
| Remove Capital Lease | (13,384,546)      | (71,873)      | (2,650,048)       | (8,845,231)   | (418,726)    | (633,633)      | (2,797)     |
| 1,191,629,912        | 29,092,814        | 348,693,110   | 93,202,876        | 470,665,404   | 75,948,203   | 172,863,921    | 163,584     |
| (238,916,729)        | (7,291,768)       | (78,983,905)  | (24,245,525)      | (80,141,194)  | (15,880,671) | (32,373,666)   | 0           |
| DGP                  | (14,482)          | (244,525)     | (76,693)          | (412,754)     | (56,723)     | (143,273)      | (320)       |
| DGU                  | (3,000,819)       | (773,397)     | (242,567)         | (1,305,481)   | (179,406)    | (453,151)      | (1,012)     |
| SE                   | (1,615,390)       | (24,121)      | (403,072)         | (688,168)     | (104,458)    | (271,700)      | (518)       |
| SG                   | (98,058,057)      | (1,496,759)   | (25,272,355)      | (7,926,397)   | (5,862,479)  | (14,807,667)   | (33,065)    |
| SO                   | (110,873,752)     | (2,394,963)   | (30,008,118)      | (6,738,212)   | (6,400,376)  | (15,503,142)   | (26,871)    |
| CN                   | (7,747,357)       | (190,369)     | (2,439,767)       | (3,658,571)   | (320,074)    | (590,774)      | 0           |
| SSGCT                | (93,862)          | (24,191)      | (7,587)           | (40,834)      | (5,612)      | (14,174)       | (32)        |
| SSGCH                | (2,469,311)       | (37,692)      | (636,412)         | (199,604)     | (1,074,253)  | (372,889)      | (833)       |
| (463,724,046)        | (11,497,390)      | (136,785,742) | (42,107,738)      | (177,782,661) | (28,957,428) | (64,530,437)   | (62,651)    |
| 727,905,866          | 17,595,424        | 210,907,368   | 51,095,138        | 292,882,744   | 46,990,775   | 108,333,484    | 100,933     |

Utah Results of Operations  
 December 2017  
 13-MONTH AVERAGE FACTORS  
 DESCRIPTION  
 SYSTEM NET GENERAL PLANT

2017 PROTOCOL  
 FACTOR

Non-Regulated Page Ref.

California 2.4173% Oregon 7.0195% Washington 6.4556% Idaho 14.8829% Wyoming 0.0139% FERC UPL OTHER

MINING:  
 GENERAL MINING PLANT  
 LESS ACCUMULATED DEPRECIATION

SNPM  
 SYSTEM NET PLANT MINING

INTANGIBLE:  
 INTANGIBLE PLANT

LESS ACCUMULATED AMORTIZATION

|       | California | Oregon     | Washington | Utah       | Idaho      | Wyoming    | FERC UPL | OTHER | Non-Regulated |
|-------|------------|------------|------------|------------|------------|------------|----------|-------|---------------|
| SE    | 2,367,848  | 39,567,639 | 12,108,945 | 67,554,195 | 10,254,109 | 26,671,454 | 50,888   |       |               |
| SE    | 0          | 0          | 0          | 0          | 0          | 0          | 0        |       |               |
| TOTAL | 2,367,848  | 39,567,639 | 12,108,945 | 67,554,195 | 10,254,109 | 26,671,454 | 50,888   |       |               |
|       | 1.4932%    | 24.9520%   | 7.6361%    | 42.6008%   | 6.4664%    | 16.8194%   | 0.0321%  |       |               |

|       | California | Oregon      | Washington | Utah        | Idaho      | Wyoming     | FERC    |  |
|-------|------------|-------------|------------|-------------|------------|-------------|---------|--|
| S     | 472,475    | 4,624,419   | 2,021,245  | 4,107,798   | 4,356,116  | 1,119,748   | 0       |  |
| DGP   | 0          | 0           | 0          | 0           | 0          | 0           | 0       |  |
| DGU   | 0          | 0           | 0          | 0           | 0          | 0           | 0       |  |
| SE    | 249        | 4,154       | 1,271      | 7,092       | 1,077      | 2,800       | 5       |  |
| CN    | 3,562,136  | 45,652,373  | 10,250,344 | 68,458,356  | 5,989,152  | 11,054,438  | 0       |  |
| SG    | 4,172,034  | 70,443,596  | 22,093,861 | 118,907,671 | 16,340,943 | 41,274,558  | 92,165  |  |
| SO    | 7,996,056  | 100,188,032 | 29,174,246 | 159,596,662 | 21,368,918 | 51,760,305  | 89,714  |  |
| SSGCT | 0          | 0           | 0          | 0           | 0          | 0           | 0       |  |
| SSGCH | 0          | 0           | 0          | 0           | 0          | 0           | 0       |  |
| TOTAL | 16,202,949 | 220,912,575 | 63,540,968 | 351,077,579 | 48,056,206 | 105,211,849 | 181,884 |  |

|       | California   | Oregon        | Washington   | Utah          | Idaho        | Wyoming      | FERC      |  |
|-------|--------------|---------------|--------------|---------------|--------------|--------------|-----------|--|
| S     | (3)          | (106,178)     | 0            | (22,246)      | (887,997)    | (22,506)     | 0         |  |
| DGP   | 0            | 0             | 0            | 0             | 0            | 0            | 0         |  |
| DGU   | (6,973)      | (117,745)     | (36,929)     | (198,752)     | (27,314)     | (68,990)     | (154)     |  |
| SE    | (186)        | (3,108)       | (951)        | (5,307)       | (805)        | (2,095)      | (4)       |  |
| CN    | (2,579,496)  | (38,185,255)  | (8,573,750)  | (57,260,984)  | (6,009,538)  | (9,246,322)  | 0         |  |
| SG    | (1,595,324)  | (26,767,751)  | (6,395,411)  | (45,183,539)  | (6,209,369)  | (15,683,854) | (35,022)  |  |
| SO    | (5,911,650)  | (74,071,096)  | (21,569,127) | (117,993,131) | (15,798,486) | (38,267,470) | (66,327)  |  |
| SSGCT | 0            | 0             | 0            | 0             | 0            | 0            | 0         |  |
| SSGCH | (9,309)      | (157,177)     | (49,297)     | (265,312)     | (36,461)     | (92,094)     | (206)     |  |
| TOTAL | (10,492,943) | (138,408,310) | (38,625,465) | (220,929,269) | (27,969,970) | (63,383,330) | (101,713) |  |

TOTAL NET INTANGIBLE PLANT  
 SNPI  
 SYSTEM NET INTANGIBLE PLANT

|                            | California | Oregon     | Washington | Utah        | Idaho      | Wyoming    | FERC    | OTHER | Non-Regulated |
|----------------------------|------------|------------|------------|-------------|------------|------------|---------|-------|---------------|
| TOTAL NET INTANGIBLE PLANT | 5,710,006  | 81,504,265 | 24,915,503 | 130,146,310 | 20,086,236 | 41,826,519 | 80,172  |       |               |
| SNPI                       | 1.8766%    | 26.7866%   | 8.1885%    | 42.7735%    | 6.6014%    | 13.7470%   | 0.0263% |       |               |

GROSS PLANT:  
 PRODUCTION PLANT  
 TRANSMISSION PLANT  
 DISTRIBUTION PLANT  
 GENERAL PLANT  
 INTANGIBLE PLANT

|                    | California  | Oregon        | Washington    | Utah           | Idaho         | Wyoming       | FERC      | OTHER   | Non-Regulated |
|--------------------|-------------|---------------|---------------|----------------|---------------|---------------|-----------|---------|---------------|
| TOTAL              | 187,059,476 | 3,158,520,821 | 990,611,873   | 5,331,406,372  | 732,671,035   | 1,850,607,634 | 4,132,370 | 0       | 0             |
| PRODUCTION PLANT   | 93,465,157  | 1,577,963,639 | 494,910,977   | 2,663,577,543  | 366,043,400   | 924,665,976   | 2,064,537 | 0       | 0             |
| TRANSMISSION PLANT | 259,471,062 | 2,016,400,724 | 489,709,601   | 2,844,859,895  | 337,480,054   | 724,067,966   | 0         | 0       | 0             |
| DISTRIBUTION PLANT | 31,460,662  | 389,260,748   | 106,311,821   | 538,219,599    | 86,202,312    | 199,535,375   | 214,472   | 0       | 0             |
| GENERAL PLANT      | 16,202,949  | 220,912,575   | 63,540,968    | 351,077,579    | 48,056,206    | 105,211,849   | 181,884   | 0       | 0             |
| INTANGIBLE PLANT   | 587,649,306 | 7,363,058,508 | 2,144,085,240 | 11,729,140,988 | 1,570,453,007 | 3,803,966,801 | 6,593,263 | 0       | 0             |
| TOTAL GROSS PLANT  | 2,1601%     | 27.0651%      | 7.8812%       | 43.1140%       | 5.7727%       | 13.9827%      | 0.0242%   | 0.0000% | 0.0000%       |

TOTAL GROSS PLANT  
 GPS  
 GROSS PLANT-SYSTEM FACTOR

Utah Results of Operations

December 2017

13-MONTH AVERAGE FACTORS

2017 PROTOCOL  
FACTOR

ACCUMULATED DEPRECIATION AND AMORTIZATION

| DESCRIPTION        | California      | Oregon          | Washington    | Utah            | Idaho         | Wyoming         | FERC-UPL    | OTHER     | Non-Regulated | Page Ref. |
|--------------------|-----------------|-----------------|---------------|-----------------|---------------|-----------------|-------------|-----------|---------------|-----------|
| PRODUCTION PLANT   | (4,282,639,960) | (1,107,360,557) | (347,311,486) | (1,860,181,512) | (255,628,960) | (646,955,281)   | (1,448,821) | 1,830,269 | 0             |           |
| TRANSMISSION PLANT | (1,640,178,124) | (422,720,638)   | (132,581,689) | (713,545,718)   | (98,059,357)  | (247,881,955)   | (583,069)   | 0         | 0             |           |
| DISTRIBUTION PLANT | (2,733,728,093) | (985,641,883)   | (233,507,912) | (935,829,839)   | (140,889,271) | (297,082,387)   | 0           | 0         | 0             |           |
| GENERAL PLANT      | (463,724,046)   | (11,497,390)    | (42,107,738)  | (177,782,661)   | (28,957,428)  | (64,530,437)    | (62,651)    | 0         | 0             |           |
| INTANGIBLE PLANT   | (500,911,000)   | (10,402,943)    | (38,625,465)  | (220,928,269)   | (27,969,970)  | (63,383,330)    | (101,713)   | 0         | 0             |           |
|                    | (9,621,181,223) | (2,803,917,130) | (794,134,290) | (3,908,266,999) | (551,504,965) | (1,319,633,390) | (2,166,253) | 1,830,269 | 0             |           |

NET PLANT

SNP

SYSTEM NET PLANT FACTOR (SNP)

|  |                |             |               |               |               |               |           |           |   |  |
|--|----------------|-------------|---------------|---------------|---------------|---------------|-----------|-----------|---|--|
|  | 17,583,787,891 | 344,262,861 | 4,559,141,378 | 7,820,871,989 | 1,018,948,022 | 2,484,555,411 | 4,427,010 | 1,830,269 | 0 |  |
|--|----------------|-------------|---------------|---------------|---------------|---------------|-----------|-----------|---|--|

NON-REGULATED RELATED INTEREST PERCENTAGE

INT

INTEREST FACTOR SNP - NON-REGULATED

|  |           |         |          |         |         |          |         |         |         |  |
|--|-----------|---------|----------|---------|---------|----------|---------|---------|---------|--|
|  | 100.0000% | 1.9578% | 25.9281% | 7.6772% | 5.7948% | 14.1287% | 0.0252% | 0.0104% | 0.0000% |  |
|--|-----------|---------|----------|---------|---------|----------|---------|---------|---------|--|

NON-REGULATED RELATED INTEREST PERCENTAGE

INT

INTEREST FACTOR SNP - NON-REGULATED

|  |           |         |          |         |         |          |         |         |         |  |
|--|-----------|---------|----------|---------|---------|----------|---------|---------|---------|--|
|  | 100.0000% | 1.9578% | 25.9281% | 7.6772% | 5.7948% | 14.1287% | 0.0252% | 0.0104% | 0.0000% |  |
|--|-----------|---------|----------|---------|---------|----------|---------|---------|---------|--|

TOTAL GROSS PLANT (LESS SO FACTOR)

SO

SYSTEM OVERHEAD FACTOR (SO)

|  |                |             |               |                |               |               |           |         |         |  |
|--|----------------|-------------|---------------|----------------|---------------|---------------|-----------|---------|---------|--|
|  | 26,554,955,116 | 573,608,478 | 7,187,131,416 | 11,448,894,178 | 1,532,929,846 | 3,713,099,304 | 6,435,729 | 0       | 0       |  |
|  | 100.0000%      | 2.1801%     | 27.0651%      | 43.1140%       | 5.7727%       | 13.9827%      | 0.0242%   | 0.0000% | 0.0000% |  |

IBT

INCOME BEFORE TAXES

INCOME BEFORE STATE TAXES

Interest Synchronization

| TOTAL       | California | Oregon      | Washington | Utah        | Idaho      | Wyoming     | FERC        | OTHER      | Non-Regulated |
|-------------|------------|-------------|------------|-------------|------------|-------------|-------------|------------|---------------|
| 842,749,974 | 28,239,579 | 262,014,464 | 67,147,212 | 301,430,444 | 60,261,621 | 116,465,602 | (1,510,034) | 13,783,843 | (5,092,756)   |
| 7,624,542   | 149,277    | 1,976,898   | 595,355    | 3,391,224   | 441,828    | 1,077,246   | 1,920       | 794        | -             |
| 850,374,516 | 28,388,856 | 263,991,362 | 67,732,567 | 304,821,668 | 60,703,449 | 117,542,848 | (1,508,114) | 13,794,636 | (5,092,756)   |

INCOME BEFORE TAXES (FACTOR)

See Calculation of EXCTAX

|  |           |         |          |         |          |          |          |         |          |  |
|--|-----------|---------|----------|---------|----------|----------|----------|---------|----------|--|
|  | 100.0000% | 3.3384% | 31.0441% | 7.9650% | 35.8456% | 13.8225% | -0.1773% | 1.6222% | -0.5989% |  |
|--|-----------|---------|----------|---------|----------|----------|----------|---------|----------|--|

DITEXP:

|                          |      |   |  |  |  |  |  |  |  |  |
|--------------------------|------|---|--|--|--|--|--|--|--|--|
| Pacific Power Production | S    | 0 |  |  |  |  |  |  |  |  |
| Transmission             | S    | 0 |  |  |  |  |  |  |  |  |
| Distribution             | S    | 0 |  |  |  |  |  |  |  |  |
| General                  | S    | 0 |  |  |  |  |  |  |  |  |
| Mining Plant             | S    | 0 |  |  |  |  |  |  |  |  |
| Non-Regulated            | NUTL | 0 |  |  |  |  |  |  |  |  |

Total Pacific Power

Rocky Mountain Power

Production

|  |             |           |             |           |           |             |    |   |           |  |
|--|-------------|-----------|-------------|-----------|-----------|-------------|----|---|-----------|--|
|  | (2,237,372) | (310,620) | (3,336,323) | (686,903) | (112,575) | (1,176,268) | 19 | 0 | 3,387,251 |  |
|--|-------------|-----------|-------------|-----------|-----------|-------------|----|---|-----------|--|

Utah Results of Operations  
 December 2017  
 13-MONTH AVERAGE FACTORS

2017 PROTOCOL  
 FACTOR

| DESCRIPTION   | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated Page Ref. |
|---------------|------------|--------|------------|------|-------|---------|----------|-------|-------------------------|
| 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-Regulated | 0          | 0      | 0          | 0    | 0     | 0       | 0        | 0     | 0                       |
| NUTIL         | 0          | 0      | 0          | 0    | 0     | 0       | 0        | 0     | 0                       |

Total Rocky Mountain Power

|                              |              |            |             |            |              |            |             |           |         |
|------------------------------|--------------|------------|-------------|------------|--------------|------------|-------------|-----------|---------|
| PC (Post Merger)             | (12,421,390) | (492)      | 281         | (1,486)    | (10,186,954) | (693,284)  | (48,517)    | 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       |
| 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+ -Marino       | 0            | 0          | 0           | 0          | 0            | 0          | 0           | 0         | 0       |
| WCA CAGW 2007+ -Goodnoe      | 0            | 0          | 0           | 0          | 0            | 0          | 0           | 0         | 0       |
| WCA - General 2007+          | 0            | 0          | 0           | 0          | 0            | 0          | 0           | 0         | 0       |
| WCA - JBG 2007+              | 0            | 0          | 0           | 0          | 0            | 0          | 0           | 0         | 0       |
| Non-Regulated                | 0            | 0          | 0           | 0          | 0            | 0          | 0           | 0         | 0       |
| NUTIL                        | 0            | 0          | 0           | 0          | 0            | 0          | 0           | 0         | 0       |
| Total PC (Post Merger)       | 787,409,056  | 15,103,064 | 215,054,452 | 25,493,720 | 333,076,941  | 39,729,977 | 115,897,793 | 2,540,410 | 0       |
| Total Deferred Taxes         | 772,750,304  | 14,791,952 | 211,718,410 | 24,805,331 | 322,777,412  | 38,139,096 | 114,126,241 | 2,491,912 | 0       |
| Percentage of Total (DITEXP) | 100.0000%    | 1.9142%    | 27.3980%    | 3.2100%    | 41.7699%     | 4.9355%    | 14.7688%    | 0.3225%   | 0.0000% |

Total PC (Post Merger)

|                      |            |           |            |            |            |           |            |         |           |
|----------------------|------------|-----------|------------|------------|------------|-----------|------------|---------|-----------|
| Production           | 36,313,907 | 1,385,620 | 19,882,689 | 5,587,946  | 1,461,880  | 0         | 7,995,773  | 0       | 0         |
| Transmission         | 16,531,074 | 633,597   | 9,006,699  | 2,472,240  | 724,573    | 0         | 3,693,966  | 0       | 0         |
| Distribution         | 15,638,787 | 2,141,481 | 8,096,264  | 3,407,278  | (324,399)  | 406       | 2,317,738  | 0       | 0         |
| General              | (405,317)  | (821)     | (228,519)  | (3,653)    | (83,841)   | (2,953)   | (87,401)   | (131)   | 0         |
| Mining Plant         | 4,943      | 79        | 1,246      | 383        | 2,076      | 301       | 848        | 12      | 0         |
| Non-Regulated Plant  | (370,497)  | 0         | 0          | 0          | 0          | 0         | 0          | 0       | (370,497) |
| Total Pacific Power  | 67,712,877 | 4,159,955 | 36,760,379 | 11,464,193 | 1,780,290  | (2,246)   | 13,920,924 | (119)   | (370,497) |
| Rocky Mountain Power | 58,941,162 | 0         | 0          | 0          | 46,974,259 | 8,635,037 | 2,935,532  | 396,335 | 0         |
| Production           |            |           |            |            |            |           |            |         |           |

Total Pacific Power

|                      |            |           |            |            |            |           |            |         |           |
|----------------------|------------|-----------|------------|------------|------------|-----------|------------|---------|-----------|
| Production           | 67,712,877 | 4,159,955 | 36,760,379 | 11,464,193 | 1,780,290  | (2,246)   | 13,920,924 | (119)   | (370,497) |
| Transmission         | 16,531,074 | 633,597   | 9,006,699  | 2,472,240  | 724,573    | 0         | 3,693,966  | 0       | 0         |
| Distribution         | 15,638,787 | 2,141,481 | 8,096,264  | 3,407,278  | (324,399)  | 406       | 2,317,738  | 0       | 0         |
| General              | (405,317)  | (821)     | (228,519)  | (3,653)    | (83,841)   | (2,953)   | (87,401)   | (131)   | 0         |
| Mining Plant         | 4,943      | 79        | 1,246      | 383        | 2,076      | 301       | 848        | 12      | 0         |
| Non-Regulated Plant  | (370,497)  | 0         | 0          | 0          | 0          | 0         | 0          | 0       | (370,497) |
| Total Pacific Power  | 67,712,877 | 4,159,955 | 36,760,379 | 11,464,193 | 1,780,290  | (2,246)   | 13,920,924 | (119)   | (370,497) |
| Rocky Mountain Power | 58,941,162 | 0         | 0          | 0          | 46,974,259 | 8,635,037 | 2,935,532  | 396,335 | 0         |
| Production           |            |           |            |            |            |           |            |         |           |

Rocky Mountain Power

|                      |            |           |            |            |            |           |            |         |           |
|----------------------|------------|-----------|------------|------------|------------|-----------|------------|---------|-----------|
| Production           | 58,941,162 | 0         | 0          | 0          | 46,974,259 | 8,635,037 | 2,935,532  | 396,335 | 0         |
| Transmission         | 16,531,074 | 633,597   | 9,006,699  | 2,472,240  | 724,573    | 0         | 3,693,966  | 0       | 0         |
| Distribution         | 15,638,787 | 2,141,481 | 8,096,264  | 3,407,278  | (324,399)  | 406       | 2,317,738  | 0       | 0         |
| General              | (405,317)  | (821)     | (228,519)  | (3,653)    | (83,841)   | (2,953)   | (87,401)   | (131)   | 0         |
| Mining Plant         | 4,943      | 79        | 1,246      | 383        | 2,076      | 301       | 848        | 12      | 0         |
| Non-Regulated Plant  | (370,497)  | 0         | 0          | 0          | 0          | 0         | 0          | 0       | (370,497) |
| Total Pacific Power  | 67,712,877 | 4,159,955 | 36,760,379 | 11,464,193 | 1,780,290  | (2,246)   | 13,920,924 | (119)   | (370,497) |
| Rocky Mountain Power | 58,941,162 | 0         | 0          | 0          | 46,974,259 | 8,635,037 | 2,935,532  | 396,335 | 0         |
| Production           |            |           |            |            |            |           |            |         |           |

Rocky Mountain Power

|                      |            |           |            |            |            |           |            |         |           |
|----------------------|------------|-----------|------------|------------|------------|-----------|------------|---------|-----------|
| Production           | 58,941,162 | 0         | 0          | 0          | 46,974,259 | 8,635,037 | 2,935,532  | 396,335 | 0         |
| Transmission         | 16,531,074 | 633,597   | 9,006,699  | 2,472,240  | 724,573    | 0         | 3,693,966  | 0       | 0         |
| Distribution         | 15,638,787 | 2,141,481 | 8,096,264  | 3,407,278  | (324,399)  | 406       | 2,317,738  | 0       | 0         |
| General              | (405,317)  | (821)     | (228,519)  | (3,653)    | (83,841)   | (2,953)   | (87,401)   | (131)   | 0         |
| Mining Plant         | 4,943      | 79        | 1,246      | 383        | 2,076      | 301       | 848        | 12      | 0         |
| Non-Regulated Plant  | (370,497)  | 0         | 0          | 0          | 0          | 0         | 0          | 0       | (370,497) |
| Total Pacific Power  | 67,712,877 | 4,159,955 | 36,760,379 | 11,464,193 | 1,780,290  | (2,246)   | 13,920,924 | (119)   | (370,497) |
| Rocky Mountain Power | 58,941,162 | 0         | 0          | 0          | 46,974,259 | 8,635,037 | 2,935,532  | 396,335 | 0         |
| Production           |            |           |            |            |            |           |            |         |           |

Utah Results of Operations

December 2017  
13-MONTH AVERAGE FACTORS

2017 PROTOCOL  
FACTOR

| DESCRIPTION                       | California    | Oregon     | Washington    | Utah          | Idaho       | Wyoming     | FERC-UPL   | OTHER   | Non-Regulated | Page Ref. |
|-----------------------------------|---------------|------------|---------------|---------------|-------------|-------------|------------|---------|---------------|-----------|
| S                                 | 38,323,275    | 0          | 0             | 32,387,785    | 4,318,993   | 1,421,423   | 195,075    | 0       | 0             |           |
| S                                 | 27,663,079    | 330,736    | 89,988        | 22,212,962    | 3,545,967   | 1,438,121   | 0          | 0       | 0             |           |
| S                                 | (769,649)     | (118,676)  | (13,524)      | (303,807)     | (195,949)   | (130,989)   | (3,009)    | 0       | 0             |           |
| S                                 | 12,732        | 3,208      | 986           | 5,349         | 775         | 2,182       | 32         | 0       | 0             |           |
| NUTL                              | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| Total Rocky Mountain Power        | 124,170,599   | 215,288    | 77,450        | 101,276,546   | 16,304,823  | 5,666,289   | 588,433    | 0       | 0             |           |
| PacifiCorp                        |               |            |               |               |             |             |            |         |               |           |
| S                                 | 458,782,200   | 8,221,384  | 36,817,661    | 187,376,713   | 25,026,666  | 68,824,007  | 1,600,668  | 0       | 0             |           |
| S                                 | 31,928,147    | 423,424    | 0             | 13,030,692    | 1,440,452   | 5,032,077   | 62,710     | 0       | 4,628,480     |           |
| S                                 | 5,996,470     | 1,533,442  | 0             | 2,603,028     | 340,983     | 907,241     | 20,534     | 0       | 486,238       |           |
| S                                 | 37,653,488    | 726,000    | 3,134,649     | 14,945,244    | 1,981,457   | 5,675,898   | 120,694    | 0       | 0             |           |
| S                                 | 11,593,808    | 3,467,702  | 1,009,063     | 4,579,969     | 598,528     | 1,668,067   | 34,486     | 0       | 0             |           |
| S                                 | 274,760,258   | 5,129,346  | 80,298,701    | 111,194,313   | 14,743,130  | 40,297,066  | 876,178    | 0       | 0             |           |
| S                                 | 959,717,947   | 34,831,827 | 272,747,304   | 61,387,762    | 47,454,300  | 92,932,382  | 0          | 0       | 6,864         |           |
| S                                 | 61,654,135    | 1,456,254  | 19,580,190    | 4,627,430     | 3,456,148   | 8,908,422   | 113,943    | 0       | 4             |           |
| S                                 | (1,528,479)   | (22,154)   | (374,103)     | (664,747)     | (83,299)    | (256,214)   | (1,794)    | 0       | 0             |           |
| S                                 | 1,171,279     | 18,880     | 293,753       | 491,403       | 72,375      | 201,423     | 3,726      | 0       | 89,721        |           |
| S                                 | 1,812,473,731 | 29,309,222 | 476,774,304   | 764,582,298   | 101,043,984 | 282,614,259 | 6,088,625  | 0       | 152,081,040   |           |
| S                                 | 420,241,903   | 6,908,482  | 114,167,077   | 178,837,407   | 23,752,186  | 66,086,686  | 1,441,118  | 0       | (62,708,961)  |           |
| S                                 | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| S                                 | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| S                                 | 175,156,117   | 3,895,288  | 48,028,912    | 73,379,239    | 9,743,161   | 25,194,466  | 338,053    | 0       | 1,665,864     |           |
| S                                 | 149,237,691   | 2,402,938  | 39,721,875    | 64,388,931    | 8,519,417   | 23,323,544  | 379,723    | 0       | (21,998,720)  |           |
| S                                 | (64,033,768)  | 0          | (64,033,768)  | 0             | 0           | 0           | 0          | 0       | 0             |           |
| S                                 | (1,453,792)   | 0          | 0             | 0             | 0           | 0           | 0          | 0       | (1,453,792)   |           |
| Total PC (Post Merger)            | 4,333,361,132 | 93,631,859 | 1,142,600,349 | 1,888,611,742 | 238,061,485 | 621,309,322 | 11,078,721 | 0       | 72,796,738    |           |
| Total Deferred Taxes              | 4,525,244,608 | 97,833,605 | 1,179,575,995 | 1,991,668,578 | 254,364,061 | 640,896,554 | 11,687,035 | 0       | 72,426,241    |           |
| Percentage of Total (DITBAL)      | 100.0000%     | 2.1620%    | 26.6666%      | 44.0124%      | 5.6210%     | 14.1627%    | 0.2578%    | 0.0000% | 1.6005%       |           |
| <b>OPRV-WY</b>                    |               |            |               |               |             |             |            |         |               |           |
| Total Sales to Ultimate Customers | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| Less: Uncollectibles (net)        | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| Total Interstate Revenues         | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| <b>OPRV-ID</b>                    |               |            |               |               |             |             |            |         |               |           |
| Total Sales to Ultimate Customers | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| Less: Interstate Sales for Resale | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| Montana Power                     | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| Portland General Electric         | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |
| Puget Sound Power & Light         | 0             | 0          | 0             | 0             | 0           | 0           | 0          | 0       | 0             |           |

Pacific Division Utah Division Combined Total

Pacific Division Utah Division Combined Total

Utah Results of Operations  
 December 2017  
 13-MONTH AVERAGE FACTORS  
 DESCRIPTION  
 Washington Water Power Co.

2017 PROTOCOL  
 FACTOR

Non-Regulated Page Ref.

Less: Uncollectibles (net)  
 Total Interstate Revenues

|  | California | Oregon  | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated |
|--|------------|---------|------------|------|-------|---------|----------|-------|---------------|
|  | 0          | 0       | 0          | 0    | 0     | 0       | 0        | 0     | 0             |
|  | 0          | 0       | 0          | 0    | 0     | 0       | 0        | 0     | 0             |
|  | 0          | 0       | 0          | 0    | 0     | 0       | 0        | 0     | 0             |
|  | 0.0000%    | 0.0000% | 0.0000%    |      |       |         |          |       |               |

BADDEBT

Account 904 Balance  
 Bad Debit Expense Allocation Factor - BADDEBT

|              | California | Oregon    | Washington | Utah      | Idaho   | Wyoming   | FERC    | OTHER   | Non-Regulated |
|--------------|------------|-----------|------------|-----------|---------|-----------|---------|---------|---------------|
| <b>TOTAL</b> |            |           |            |           |         |           |         |         |               |
| 15,321,162   | 653,684    | 6,283,389 | 2,047,502  | 4,726,337 | 609,305 | 1,000,936 | 0       | 0       | 0             |
| 100.0000%    | 4.2666%    | 41.0112%  | 13.3639%   | 30.8484%  | 3.9769% | 6.5330%   | 0.0000% | 0.0000% | 0.0000%       |

Customer Factors

Total Electric Customers  
 CN  
 Customer System factor - CN  
 Pacific Power Customers  
 CNP  
 Customer Service Pacific Power factor - CNP

|              | California | Oregon   | Washington | Utah     | Idaho   | Wyoming    | FERC    | OTHER   | Non-Regulated |
|--------------|------------|----------|------------|----------|---------|------------|---------|---------|---------------|
| <b>TOTAL</b> |            |          |            |          |         |            |         |         |               |
| 1,921,076    | 47,205     | 604,978  | 135,836    | 907,199  | 79,367  | 146,492    | 0       | 0       | 0             |
| 100.0000%    | 2.4572%    | 31.4916% | 7.0708%    | 47.2235% | 4.1314% | 7.6255%    | 0.0000% | 0.0000% | 0.0000%       |
| 918,301      | 47,205     | 604,978  | 135,836    | 0        | 0       | 130,822.25 | 0       | 0       | 0             |
| 100.0000%    | 5.1405%    | 65.8801% | 14.7921%   | 0.0000%  | 0.0000% | 14.1873%   | 0.0000% | 0.0000% | 0.0000%       |

Rocky Mountain Power Customers  
 CNU  
 Customer Service R.M.P. factor - CNU

|           |         |         |         |          |         |         |         |         |         |
|-----------|---------|---------|---------|----------|---------|---------|---------|---------|---------|
| 1,002,775 | 0       | 0       | 0       | 907,199  | 79,367  | 16,209  | 0       | 0       | 0       |
| 100.0000% | 0.0000% | 0.0000% | 0.0000% | 90.4688% | 7.9148% | 1.6164% | 0.0000% | 0.0000% | 0.0000% |

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

|               | California  | Oregon        | Washington  | Utah          | Idaho       | Wyoming     | FERC    | OTHER   | Non-Regulated |
|---------------|-------------|---------------|-------------|---------------|-------------|-------------|---------|---------|---------------|
| <b>TOTAL</b>  |             |               |             |               |             |             |         |         |               |
| 3,938,261,210 | 128,694,262 | 1,020,758,842 | 256,201,689 | 1,909,030,056 | 196,590,783 | 426,985,579 | 0       | 0       | 0             |
| 100.0000%     | 3.2678%     | 25.9190%      | 6.5065%     | 48.4739%      | 4.9918%     | 10.8420%    | 0.0000% | 0.0000% | 0.0000%       |



Utah Results of Operations  
 December 2017  
 13-MONTH AVERAGE FACTORS  
 DESCRIPTION

2017 PROTOCOL  
 FACTOR

Non-Regulated Page Ref.

| IDST                                   | Idaho State Income Tax Allocation | California  |             | Oregon      |             | Washington  |             | Utah       |             | Idaho       |            | Wyoming     |         | FERC-UPL |         | OTHER   |         | Non-Regulated |
|--|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|-------------|-------------|------------|-------------|---------|----------|---------|---------|---------|---------------|
|  |                                   | Idaho - PPL | Idaho - UPL | Idaho - PPL | Idaho - UPL | Idaho Total | Idaho Total | Idaho      | Utah        | Idaho       | Wyoming    | FERC        | OTHER   | OTHER    |         |         |         |               |
| Total Company                          | 0                                 | 0           | 0           | 0           | 0           | 0           | 0           | 0          | 0           | 0           | 0          | 0           | 0       | 0        | 0       | 0       | 0       | 0             |
| Payroll                                |                                   | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000% | 0.0000%  | 0.0000% | 0.0000% | 0.0000% | 0.0000%       |
| Property                               |                                   | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000% | 0.0000%  | 0.0000% | 0.0000% | 0.0000% | 0.0000%       |
| Sales                                  |                                   | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000% | 0.0000%  | 0.0000% | 0.0000% | 0.0000% | 0.0000%       |
| Average                                |                                   | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000% | 0.0000%  | 0.0000% | 0.0000% | 0.0000% | 0.0000%       |
| Idaho - PPL Factor                     |                                   | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000% | 0.0000%  | 0.0000% | 0.0000% | 0.0000% | 0.0000%       |
| Idaho - UPL Factor                     |                                   | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000%     | 0.0000%    | 0.0000%     | 0.0000% | 0.0000%  | 0.0000% | 0.0000% | 0.0000% | 0.0000%       |
| TOTAL                                  | 804,489,126                       | 26,957,502  | 250,119,007 | 64,098,729  | 287,745,502 | 64,098,729  | 287,745,502 | 57,525,743 | 111,176,064 | (1,441,478) | 13,167,602 | (4,861,545) |         |          |         |         |         |               |
| 419 OTH                                |                                   | 0           | 0           | 0           | 0           | 0           | 0           | 0          | 0           | 0           | 0          | 0           | 0       | 0        | 0       | 0       | 0       | 0             |
| 432 OTH                                |                                   | 0           | 0           | 0           | 0           | 0           | 0           | 0          | 0           | 0           | 0          | 0           | 0       | 0        | 0       | 0       | 0       | 0             |
| 48910 OTH                              |                                   | 0           | 0           | 0           | 0           | 0           | 0           | 0          | 0           | 0           | 0          | 0           | 0       | 0        | 0       | 0       | 0       | 0             |
| SCHMDT OTH                             |                                   | 0           | 0           | 0           | 0           | 0           | 0           | 0          | 0           | 0           | 0          | 0           | 0       | 0        | 0       | 0       | 0       | 0             |
| SCHMDT (Steam) OTH                     |                                   | 0           | 0           | 0           | 0           | 0           | 0           | 0          | 0           | 0           | 0          | 0           | 0       | 0        | 0       | 0       | 0       | 0             |
| TOTAL Taxable Income Excluding Other   | 804,489,126                       | 26,957,502  | 250,119,007 | 64,098,729  | 287,745,502 | 64,098,729  | 287,745,502 | 57,525,743 | 111,176,064 | (1,441,478) | 13,167,602 | (4,861,545) |         |          |         |         |         |               |
| Less Other Electric Items:             |                                   |             |             |             |             |             |             |            |             |             |            |             |         |          |         |         |         |               |
| Excise Tax (Superfund) Factor - EXCTAX | 100.0000%                         | 3.3509%     | 31.0904%    | 7.9676%     | 35.7675%    | 7.9676%     | 35.7675%    | 7.1506%    | 13.8197%    | -0.1792%    | 1.6368%    | -0.6043%    |         |          |         |         |         |               |

Trojan Allocators

| Description      | California  |           | Oregon      |           | Washington  |           | Utah    |       | Idaho |         | Wyoming |       | FERC  |   | OTHER |   | Non-Regulated |   |
|------------------|-------------|-----------|-------------|-----------|-------------|-----------|---------|-------|-------|---------|---------|-------|-------|---|-------|---|---------------|---|
|                  | California  | Oregon    | Washington  | Utah      | Idaho       | Wyoming   | FERC    | OTHER | Idaho | Wyoming | FERC    | OTHER | OTHER |   |       |   |               |   |
| Premier          | 16,916,976  |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Dec 1991 Plant   | 17,094,202  |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Dec 1992 Plant   |             |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Average          | 17,006,589  | 259,589   | 4,383,083   | 1,374,706 | 7,398,574   | 2,568,151 | 5,735   | 0     | 0     | 0       | 0       | 0     | 0     | 0 | 0     | 0 | 0             | 0 |
| Dec 1991 Reserve | (7,851,432) |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Dec 1992 Reserve | (8,434,030) |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Average          | (8,142,731) | (124,291) | (2,098,614) | (658,207) | (3,542,427) | (486,820) | (2,746) | 0     | 0     | 0       | 0       | 0     | 0     | 0 | 0     | 0 | 0             | 0 |
| Postmerger       | 4,284,960   |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Dec 1991 Plant   | 3,485,613   |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Dec 1992 Plant   |             |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Average          | 3,885,287   | 59,305    | 1,001,349   | 314,062   | 1,690,261   | 585,714   | 1,310   | 0     | 0     | 0       | 0       | 0     | 0     | 0 | 0     | 0 | 0             | 0 |
| Dec 1991 Reserve | (129,394)   |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Dec 1992 Reserve | (240,609)   |           |             |           |             |           |         |       |       |         |         |       |       |   |       |   |               |   |
| Average          | (185,002)   | (2,824)   | (47,680)    | (14,954)  | (80,484)    | (11,060)  | (62)    | 0     | 0     | 0       | 0       | 0     | 0     | 0 | 0     | 0 | 0             | 0 |

Utah Results of Operations  
December 2017  
13-MONTH AVERAGE FACTORS

2017 PROTOCOL  
FACTOR

| DESCRIPTION                                     | California | Oregon    | Washington | Utah      | Idaho   | Wyoming   | FERC-UPL | OTHER   | Non-Regulated | Page Ref. |
|---|------------|-----------|------------|-----------|---------|-----------|----------|---------|---------------|-----------|
| Net Plant                                       | 12,564,143 | 3,238,138 | 1,015,606  | 5,465,925 | 751,157 | 1,897,301 | 4,237    | 0       | 0             | 0         |
| Division Net Plant Nuclear Pacific Power        | 100.0000%  | 25.7728%  | 8.0634%    | 43.5042%  | 5.9786% | 15.1009%  | 0.0337%  | 0.0000% | 0.0000%       | 0.0000%   |
| Division Net Plant Nuclear Rocky Mountain Power | 0.0000%    | 0.0000%   | 0.0000%    | 0.0000%   | 0.0000% | 0.0000%   | 0.0000%  | 0.0000% | 0.0000%       | 0.0000%   |
| System Net Nuclear Plant                        | 100.0000%  | 25.7728%  | 8.0634%    | 43.5042%  | 5.9786% | 15.1009%  | 0.0337%  | 0.0000% | 0.0000%       | 0.0000%   |

| Account 182.22    | TOTAL       | California | Oregon      | Washington | Utah        | Idaho     | Wyoming     | FERC    | OTHER | Non-Regulated |
|-------------------|-------------|------------|-------------|------------|-------------|-----------|-------------|---------|-------|---------------|
| Pre-merger (101)  | 17,094,202  | 260,926    | 4,405,663   | 1,381,788  | 7,436,689   | 1,021,990 | 2,591,381   | 5,764   | 0     | 0             |
| (108) SG          | (8,434,030) | (128,737)  | (2,173,690) | (681,754)  | (3,668,154) | (504,235) | (1,273,616) | (2,844) | 0     | 0             |
| Post-merger (101) | 3,465,613   | 53,204     | 898,342     | 281,755    | 1,516,387   | 208,390   | 526,360     | 1,175   | 0     | 0             |
| (108) SG          | (240,609)   | (3,673)    | (62,012)    | (19,449)   | (104,675)   | (14,385)  | (36,334)    | (81)    | 0     | 0             |
| (107) SG          | 1,778,549   | 27,148     | 458,383     | 143,767    | 773,743     | 106,332   | 268,577     | 600     | 0     | 0             |
| (120) SE          | 1,975,759   | 29,502     | 492,991     | 150,871    | 841,688     | 127,761   | 332,312     | 634     | 0     | 0             |
| (228) SG          | 7,220,849   | 110,219    | 1,861,019   | 583,688    | 3,141,370   | 431,704   | 1,090,414   | 2,435   | 0     | 0             |
| (228) SG          | 1,472,376   | 22,474     | 379,473     | 119,018    | 640,545     | 88,027    | 222,342     | 496     | 0     | 0             |
| (228) SNPP        | 3,531,000   | 53,897     | 910,039     | 285,424    | 1,536,132   | 211,104   | 533,213     | 1,191   | 0     | 0             |
| (228) SE          | 1,743,025   | 26,027     | 434,919     | 133,099    | 742,542     | 112,711   | 293,167     | 559     | 0     | 0             |
| Total Acct 182.22 | 29,626,734  | 460,988    | 7,605,128   | 2,378,206  | 12,855,266  | 1,789,399 | 4,537,817   | 9,930   | 0     | 0             |

| Account 228.42               | TOTAL      | California | Oregon    | Washington | Utah       | Idaho     | Wyoming   | FERC    | OTHER   | Non-Regulated |
|------------------------------|------------|------------|-----------|------------|------------|-----------|-----------|---------|---------|---------------|
| Revised Study (228)          | 112,680    | 1,720      | 29,041    | 9,108      | 49,020     | 6,737     | 17,016    | 38      | 0       | 0             |
| December 1993 Adj.           | 941,950    | 14,065     | 235,035   | 71,928     | 401,278    | 60,910    | 158,431   | 302     | 0       | 0             |
| Adjusted Acct 182.22         | 1,054,630  | 15,785     | 264,076   | 81,037     | 450,298    | 67,647    | 175,447   | 340     | 0       | 0             |
| TROJP Trojan Plant Allocator | 30,881,364 | 466,773    | 7,869,204 | 2,459,242  | 13,305,565 | 1,857,046 | 4,713,264 | 10,270  | 0       | 0             |
| Total Acct 228.42            | 100.0000%  | 1.5214%    | 25.6482%  | 8.0154%    | 43.3669%   | 6.0527%   | 15.3620%  | 0.0395% | 0.0000% | 0.0000%       |

| Account 228.42                         | TOTAL      | California | Oregon    | Washington | Utah      | Idaho   | Wyoming   | FERC    | OTHER   | Non-Regulated |
|--|------------|------------|-----------|------------|-----------|---------|-----------|---------|---------|---------------|
| Plant - Premerger                      | 7,220,849  | 110,219    | 1,861,019 | 583,688    | 3,141,370 | 431,704 | 1,090,414 | 2,435   | 0       | 0             |
| - Postmerger                           | 1,472,376  | 22,474     | 379,473   | 119,018    | 640,545   | 88,027  | 222,342   | 496     | 0       | 0             |
| Storage Facility                       | 1,743,025  | 26,027     | 434,919   | 133,099    | 742,542   | 112,711 | 293,167   | 559     | 0       | 0             |
| Transition Costs                       | 3,531,000  | 53,897     | 910,039   | 285,424    | 1,536,132 | 211,104 | 533,213   | 1,191   | 0       | 0             |
| Total Acct 228.42                      | 13,967,250 | 212,618    | 3,565,451 | 1,121,229  | 6,060,588 | 843,546 | 2,139,137 | 4,681   | 0       | 0             |
| Transition Costs                       | 112,680    | 1,720      | 29,041    | 9,108      | 49,020    | 6,737   | 17,016    | 38      | 0       | 0             |
| Storage Facility                       | 941,950    | 14,065     | 235,035   | 71,928     | 401,278   | 60,910  | 158,431   | 302     | 0       | 0             |
| December 1993 Adj.                     | 1,054,630  | 15,785     | 264,076   | 81,037     | 450,298   | 67,647  | 175,447   | 340     | 0       | 0             |
| Adjusted Acct 228.42                   | 15,021,880 | 228,403    | 3,849,527 | 1,202,265  | 6,510,887 | 911,193 | 2,314,584 | 5,022   | 0       | 0             |
| TROUD Trojan Decommissioning Allocator | 100.0000%  | 1.5205%    | 25.6261%  | 8.0034%    | 43.3427%  | 6.0659% | 15.4081%  | 0.0334% | 0.0000% | 0.0000%       |

| SCHMA                                | TOTAL      | California | Oregon    | Washington | Utah       | Idaho     | Wyoming   | FERC  | OTHER     | Non-Regulated |
|--------------------------------------|------------|------------|-----------|------------|------------|-----------|-----------|-------|-----------|---------------|
| Amortization Expense :               | 41,639,463 | 691,789    | 9,038,571 | 2,594,009  | 18,582,290 | 1,815,957 | 4,425,497 | 7,908 | 4,483,442 | 0             |
| Amortization of Limited Term Plant   | 0          | 0          | 0         | 0          | 0          | 0         | 0         | 0     | 0         | 0             |
| Amortization of Other Electric Plant | 5,083,195  | 72,986     | 1,232,344 | 386,511    | 2,381,813  | 285,869   | 722,059   | 1,612 | 0         | 0             |

Utah Results of Operations

December 2017  
13-MONTH AVERAGE FACTORS

2017 PROTOCOL  
FACTOR

Amount of Prop. Losses, Unrecovered Plant, etc.

| DESCRIPTION                    | California | Oregon     | Washington | Utah       | Idaho     | Wyoming   | FERC-UPL | OTHER     | Non-Regulated | Page Ref. |
|--------------------------------|------------|------------|------------|------------|-----------|-----------|----------|-----------|---------------|-----------|
| Acct 407                       | 0          | 2,403,245  | 0          | 3,572,684  | 1,349,138 | 2,135,605 | 0        | 124,290   | 0             |           |
| Total Amortization Expense :   | 764,775    | 12,674,160 | 2,980,521  | 24,536,787 | 3,450,965 | 7,263,161 | 9,520    | 4,607,733 | 0             |           |
| Schedule M Amortization Factor | 1.3582%    | 22.5088%   | 5.2933%    | 43.5763%   | 6.1288%   | 12.9346%  | 0.0169%  | 8.1831%   | 0.0000%       |           |

Total Amortization Expense :

Schedule M Amortization Factor

SCHMD

Depreciation Expense :

| DESCRIPTION  | California  | Oregon      | Washington  | Utah        | Idaho       | Wyoming     | FERC        | OTHER       | Non-Regulated |
|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Steam        | 3,570,478   | 60,286,505  | 16,908,201  | 101,762,663 | 13,984,782  | 35,323,280  | 78,876      | 0           | 0             |
| Nuclear      | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| Hydro        | 525,844     | 8,878,729   | 2,784,716   | 14,987,153  | 2,059,617   | 5,202,256   | 11,617      | 0           | 0             |
| Other        | 1,942,054   | 32,791,031  | 10,284,547  | 55,350,739  | 7,606,601   | 19,213,036  | 42,902      | 0           | 0             |
| Transmission | 1,631,463   | 27,547,125  | 8,639,853   | 46,499,109  | 6,390,162   | 16,140,508  | 36,041      | 0           | 0             |
| Distribution | 7,504,028   | 50,784,331  | 13,613,865  | 51,072,740  | 6,627,878   | 19,346,381  | 0           | 0           | 0             |
| General      | 849,871     | 11,296,502  | 3,047,611   | 15,250,424  | 2,323,567   | 5,717,329   | 6,465       | 0           | 0             |
| Mining       | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| Experimental | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| TOTAL        | 233,914,785 | 233,914,785 | 233,914,785 | 233,914,785 | 233,914,785 | 233,914,785 | 233,914,785 | 233,914,785 | 233,914,785   |

Total Depreciation Expense :

Schedule M Depreciation Factor

| DESCRIPTION  | California  | Oregon      | Washington  | Utah        | Idaho       | Wyoming     | FERC        | OTHER       | Non-Regulated |
|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Acct 403.1   | 16,023,759  | 191,583,222 | 57,278,792  | 284,922,828 | 38,992,607  | 100,944,769 | 175,901     | 0           | 0             |
| Acct 403.2   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| Acct 403.3   | 525,844     | 8,878,729   | 2,784,716   | 14,987,153  | 2,059,617   | 5,202,256   | 11,617      | 0           | 0             |
| Acct 403.4   | 1,942,054   | 32,791,031  | 10,284,547  | 55,350,739  | 7,606,601   | 19,213,036  | 42,902      | 0           | 0             |
| Acct 403.5   | 1,631,463   | 27,547,125  | 8,639,853   | 46,499,109  | 6,390,162   | 16,140,508  | 36,041      | 0           | 0             |
| Acct 403.6   | 7,504,028   | 50,784,331  | 13,613,865  | 51,072,740  | 6,627,878   | 19,346,381  | 0           | 0           | 0             |
| Acct 403.7&8 | 849,871     | 11,296,502  | 3,047,611   | 15,250,424  | 2,323,567   | 5,717,329   | 6,465       | 0           | 0             |
| Acct 403.9   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| Acct 403.4   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| TOTAL        | 689,921,878 | 689,921,878 | 689,921,878 | 689,921,878 | 689,921,878 | 689,921,878 | 689,921,878 | 689,921,878 | 689,921,878   |

Total Depreciation Expense :

Schedule M Depreciation Factor

| DESCRIPTION  | California  | Oregon      | Washington  | Utah        | Idaho       | Wyoming     | FERC        | Other       | Non-Regulated |
|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Acct 403.1   | 16,023,759  | 191,583,222 | 57,278,792  | 284,922,828 | 38,992,607  | 100,944,769 | 175,901     | 0           | 0             |
| Acct 403.2   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| Acct 403.3   | 525,844     | 8,878,729   | 2,784,716   | 14,987,153  | 2,059,617   | 5,202,256   | 11,617      | 0           | 0             |
| Acct 403.4   | 1,942,054   | 32,791,031  | 10,284,547  | 55,350,739  | 7,606,601   | 19,213,036  | 42,902      | 0           | 0             |
| Acct 403.5   | 1,631,463   | 27,547,125  | 8,639,853   | 46,499,109  | 6,390,162   | 16,140,508  | 36,041      | 0           | 0             |
| Acct 403.6   | 7,504,028   | 50,784,331  | 13,613,865  | 51,072,740  | 6,627,878   | 19,346,381  | 0           | 0           | 0             |
| Acct 403.7&8 | 849,871     | 11,296,502  | 3,047,611   | 15,250,424  | 2,323,567   | 5,717,329   | 6,465       | 0           | 0             |
| Acct 403.9   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| Acct 403.4   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0             |
| TOTAL        | 859,465,675 | 859,465,675 | 859,465,675 | 859,465,675 | 859,465,675 | 859,465,675 | 859,465,675 | 859,465,675 | 859,465,675   |

Total Depreciation Expense :

Schedule M Depreciation Factor

| DESCRIPTION                | California | Oregon      | Washington | Utah        | Idaho      | Wyoming     | FERC    | Other   | Non-Regulated |
|----------------------------|------------|-------------|------------|-------------|------------|-------------|---------|---------|---------------|
| Current Total M Difference | 18,198,482 | 224,616,520 | 60,216,415 | 384,134,805 | 48,076,845 | 117,941,062 | 188,745 | -       | 5,082,801     |
| Tax Depr factor            | 2.1174%    | 26.1344%    | 7.0063%    | 44.6946%    | 5.7102%    | 13.7226%    | 0.0220% | 0.0000% | 0.5926%       |

Utah Results of Operations  
December 2017  
COINCIDENTAL PEAKS

| FORECAST LOADS (CP) |     |      |          |        |       |        |       |        |       |         |
|---------------------|-----|------|----------|--------|-------|--------|-------|--------|-------|---------|
| Month               | Day | Hour | Non-FERC |        |       |        |       | FERC   | Total |         |
|                     |     |      | CA       | OR     | WA    | UT     | ID    |        |       | WY      |
| Jan-17              | 3   | 18   | 148      | 2,626  | 816   | 3,547  | 473   | 1,253  | 3     | 8,864   |
| Feb-17              | 1   | 19   | 126      | 2,291  | 761   | 3,319  | 437   | 1,212  | 3     | 8,149   |
| Mar-17              | 1   | 8    | 145      | 2,227  | 623   | 3,023  | 443   | 1,262  | 3     | 7,726   |
| Apr-17              | 11  | 9    | 118      | 1,940  | 553   | 2,877  | 402   | 1,122  | 2     | 7,014   |
| May-17              | 30  | 17   | 115      | 1,677  | 686   | 3,775  | 647   | 1,194  | 2     | 8,097   |
| Jun-17              | 20  | 16   | 127      | 2,106  | 675   | 4,798  | 626   | 1,248  | 4     | 9,584   |
| Jul-17              | 6   | 17   | 142      | 2,314  | 812   | 4,967  | 675   | 1,295  | 4     | 10,210  |
| Aug-17              | 1   | 17   | 152      | 2,548  | 787   | 4,946  | 593   | 1,306  | 3     | 10,334  |
| Sep-17              | 5   | 17   | 134      | 2,223  | 717   | 4,627  | 533   | 1,216  | 4     | 9,454   |
| Oct-17              | 31  | 8    | 109      | 1,983  | 638   | 2,998  | 382   | 1,180  | 2     | 7,293   |
| Nov-17              | 7   | 18   | 112      | 2,056  | 666   | 3,254  | 384   | 1,168  | 2     | 7,643   |
| Dec-17              | 12  | 18   | 127      | 2,340  | 728   | 3,500  | 428   | 1,211  | 3     | 8,336   |
|                     |     |      | 1,554    | 26,331 | 8,463 | 45,631 | 6,022 | 14,666 | 35    | 102,703 |

- (less)

| Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load) |     |      |          |    |    |       |      |      |       |       |
|---|-----|------|----------|----|----|-------|------|------|-------|-------|
| Month   | Day | Hour | Non-FERC |    |    |       |      | FERC | Total |       |
|   |     |      | CA       | OR | WA | UT    | ID   |      |       | WY    |
| Jan-17  | 3   | 18   | -        | -  | -  | -     | -    | -    | -     | -     |
| Feb-17  | 1   | 19   | -        | -  | -  | -     | -    | -    | -     | -     |
| Mar-17  | 1   | 8    | -        | -  | -  | -     | -    | -    | -     | -     |
| Apr-17  | 11  | 9    | -        | -  | -  | -     | -    | -    | -     | -     |
| May-17  | 30  | 17   | -        | -  | -  | -     | -    | -    | -     | -     |
| Jun-17  | 20  | 16   | -        | -  | -  | (219) | -    | -    | -     | (219) |
| Jul-17  | 6   | 17   | -        | -  | -  | (106) | -    | -    | -     | (106) |
| Aug-17  | 1   | 17   | -        | -  | -  | (117) | (55) | -    | -     | (172) |
| Sep-17  | 5   | 17   | -        | -  | -  | -     | -    | -    | -     | -     |
| Oct-17  | 31  | 8    | -        | -  | -  | -     | -    | -    | -     | -     |
| Nov-17  | 7   | 18   | -        | -  | -  | -     | -    | -    | -     | -     |
| Dec-17  | 12  | 18   | -        | -  | -  | (105) | -    | -    | -     | (105) |
|   |     |      | -        | -  | -  | (547) | (55) | -    | -     | (602) |

= equals

| COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES |     |      |          |        |       |        |       |        |       |         |
|---|-----|------|----------|--------|-------|--------|-------|--------|-------|---------|
| Month   | Day | Hour | Non-FERC |        |       |        |       | FERC   | Total |         |
|   |     |      | CA       | OR     | WA    | UT     | ID    |        |       | WY      |
| Jan-17  | 3   | 18   | 148      | 2,626  | 816   | 3,547  | 473   | 1,253  | 3     | 8,864   |
| Feb-17  | 1   | 19   | 126      | 2,291  | 761   | 3,319  | 437   | 1,212  | 3     | 8,149   |
| Mar-17  | 1   | 8    | 145      | 2,227  | 623   | 3,023  | 443   | 1,262  | 3     | 7,726   |
| Apr-17  | 11  | 9    | 118      | 1,940  | 553   | 2,877  | 402   | 1,122  | 2     | 7,014   |
| May-17  | 30  | 17   | 115      | 1,677  | 686   | 3,775  | 647   | 1,194  | 2     | 8,097   |
| Jun-17  | 20  | 16   | 127      | 2,106  | 675   | 4,580  | 626   | 1,248  | 4     | 9,365   |
| Jul-17  | 6   | 17   | 142      | 2,314  | 812   | 4,861  | 675   | 1,295  | 4     | 10,104  |
| Aug-17  | 1   | 17   | 152      | 2,548  | 787   | 4,829  | 538   | 1,306  | 3     | 10,163  |
| Sep-17  | 5   | 17   | 134      | 2,223  | 717   | 4,627  | 533   | 1,216  | 4     | 9,454   |
| Oct-17  | 31  | 8    | 109      | 1,983  | 638   | 2,998  | 382   | 1,180  | 2     | 7,293   |
| Nov-17  | 7   | 18   | 112      | 2,056  | 666   | 3,254  | 384   | 1,168  | 2     | 7,643   |
| Dec-17  | 12  | 18   | 127      | 2,340  | 728   | 3,394  | 428   | 1,211  | 3     | 8,230   |
|   |     |      | 1,554    | 26,331 | 8,463 | 45,085 | 5,967 | 14,666 | 35    | 102,101 |

Utah Results of Operations  
December 2017  
COINCIDENTAL PEAKS

**+** plus

|        |     |      | Adjustments for Ancillary Services Contracts including Reserves (Additions to Load) |     |    |    |    |    |      |       |
|--------|-----|------|---|-----|----|----|----|----|------|-------|
|        |     |      | Non-FERC  |     |    |    |    |    | FERC | Total |
| Month  | Day | Hour | CA  | OR  | WA | UT | ID | WY |      |       |
| Jan-17 | 3   | 18   | -   | 40  | -  | -  | -  | -  |      | 40    |
| Feb-17 | 1   | 19   | -   | 40  | -  | -  | -  | -  |      | 40    |
| Mar-17 | 1   | 8    | -   | 44  | -  | -  | -  | -  |      | 44    |
| Apr-17 | 11  | 9    | -   | 45  | -  | -  | -  | -  |      | 45    |
| May-17 | 30  | 17   | -   | 46  | -  | -  | -  | -  |      | 46    |
| Jun-17 | 20  | 16   | -   | 49  | -  | -  | -  | -  |      | 49    |
| Jul-17 | 6   | 17   | -   | 51  | -  | -  | -  | -  |      | 51    |
| Aug-17 | 1   | 17   | -   | 58  | -  | -  | -  | -  |      | 58    |
| Sep-17 | 5   | 17   | -   | 54  | -  | -  | -  | -  |      | 54    |
| Oct-17 | 31  | 8    | -   | 48  | -  | -  | -  | -  |      | 48    |
| Nov-17 | 7   | 18   | -   | 47  | -  | -  | -  | -  |      | 47    |
| Dec-17 | 12  | 18   | -   | 47  | -  | -  | -  | -  |      | 47    |
|        |     |      | -   | 571 | -  | -  | -  | -  |      | 571   |

**=** equals

|        |     |      | LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments |        |       |        |       |        |      |         |
|--------|-----|------|---|--------|-------|--------|-------|--------|------|---------|
|        |     |      | Non-FERC  |        |       |        |       |        | FERC | Total   |
| Month  | Day | Hour | CA  | OR     | WA    | UT     | ID    | WY     |      |         |
| Jan-17 | 3   | 18   | 148   | 2,667  | 816   | 3,547  | 473   | 1,253  | 3    | 8,905   |
| Feb-17 | 1   | 19   | 126   | 2,332  | 761   | 3,319  | 437   | 1,212  | 3    | 8,189   |
| Mar-17 | 1   | 8    | 145   | 2,271  | 623   | 3,023  | 443   | 1,262  | 3    | 7,770   |
| Apr-17 | 11  | 9    | 118   | 1,984  | 553   | 2,877  | 402   | 1,122  | 2    | 7,058   |
| May-17 | 30  | 17   | 115   | 1,724  | 686   | 3,775  | 647   | 1,194  | 2    | 8,143   |
| Jun-17 | 20  | 16   | 127   | 2,156  | 675   | 4,580  | 626   | 1,248  | 4    | 9,414   |
| Jul-17 | 6   | 17   | 142   | 2,365  | 812   | 4,861  | 675   | 1,295  | 4    | 10,155  |
| Aug-17 | 1   | 17   | 152   | 2,606  | 787   | 4,829  | 538   | 1,306  | 3    | 10,221  |
| Sep-17 | 5   | 17   | 134   | 2,277  | 717   | 4,627  | 533   | 1,216  | 4    | 9,508   |
| Oct-17 | 31  | 8    | 109   | 2,030  | 638   | 2,998  | 382   | 1,180  | 2    | 7,341   |
| Nov-17 | 7   | 18   | 112   | 2,104  | 666   | 3,254  | 384   | 1,168  | 2    | 7,690   |
| Dec-17 | 12  | 18   | 127   | 2,387  | 728   | 3,394  | 428   | 1,211  | 3    | 8,277   |
|        |     |      | 1,554   | 26,902 | 8,463 | 45,085 | 5,967 | 14,666 | 35   | 102,672 |

**+** plus

|        |     |      | Adjustment for Coincidental System Peaks Temperature Adjustment |       |       |       |      |      |      |         |
|--------|-----|------|---|-------|-------|-------|------|------|------|---------|
|        |     |      | Non-FERC  |       |       |       |      |      | FERC | Total   |
| Month  | Day | Time | CA  | OR    | WA    | UT    | ID   | WY   |      |         |
| Jan-17 | 3   | 18   | (7)   | (273) | (71)  | (35)  | (20) | (25) |      | (431)   |
| Feb-17 | 1   | 19   | 3   | (38)  | (40)  | 49    | (0)  | 12   |      | (13)    |
| Mar-17 | 1   | 8    | 1   | 55    | 18    | 23    | 1    | 19   |      | 117     |
| Apr-17 | 11  | 9    | 1   | 31    | 32    | (10)  | 1    | (0)  |      | 55      |
| May-17 | 30  | 17   | (0)   | (11)  | (38)  | (94)  | 14   | (1)  |      | (131)   |
| Jun-17 | 20  | 16   | (2)   | (82)  | (37)  | (166) | (19) | (1)  |      | (307)   |
| Jul-17 | 6   | 17   | 0   | (16)  | 1     | (281) | (38) | (12) |      | (344)   |
| Aug-17 | 1   | 17   | (1)   | (200) | (56)  | (118) | 4    | 21   |      | (351)   |
| Sep-17 | 5   | 17   | (1)   | (182) | (54)  | (287) | (42) | 0    |      | (566)   |
| Oct-17 | 31  | 8    | 1   | (11)  | 31    | 6     | 2    | (7)  |      | 22      |
| Nov-17 | 7   | 18   | 1   | 72    | 70    | 78    | 19   | 35   |      | 275     |
| Dec-17 | 12  | 18   | 5   | 128   | 17    | 108   | 1    | 4    |      | 262     |
|        |     |      | 2   | (527) | (126) | (727) | (78) | 45   | -    | (1,411) |

**=** equals

|        |     |      | LOADS FOR JURISDICTIONAL ALLOCATION (CP) |        |       |        |       |        |      |         |
|--------|-----|------|--|--------|-------|--------|-------|--------|------|---------|
|        |     |      | Non-FERC                                 |        |       |        |       |        | FERC | Total   |
| Month  | Day | Hour | CA                                       | OR     | WA    | UT     | ID    | WY     |      |         |
| Jan-17 | 3   | 18   | 141                                      | 2,394  | 744   | 3,511  | 453   | 1,227  | 3    | 8,473   |
| Feb-17 | 1   | 19   | 129                                      | 2,294  | 722   | 3,368  | 437   | 1,224  | 3    | 8,177   |
| Mar-17 | 1   | 8    | 147                                      | 2,326  | 641   | 3,046  | 444   | 1,281  | 3    | 7,887   |
| Apr-17 | 11  | 9    | 119                                      | 2,015  | 585   | 2,867  | 403   | 1,122  | 2    | 7,113   |
| May-17 | 30  | 17   | 114                                      | 1,713  | 648   | 3,681  | 660   | 1,193  | 2    | 8,012   |
| Jun-17 | 20  | 16   | 125                                      | 2,074  | 638   | 4,413  | 607   | 1,247  | 4    | 9,107   |
| Jul-17 | 6   | 17   | 142                                      | 2,350  | 814   | 4,581  | 638   | 1,284  | 4    | 9,811   |
| Aug-17 | 1   | 17   | 151                                      | 2,406  | 731   | 4,711  | 542   | 1,326  | 3    | 9,870   |
| Sep-17 | 5   | 17   | 134                                      | 2,095  | 663   | 4,340  | 491   | 1,216  | 4    | 8,942   |
| Oct-17 | 31  | 8    | 110                                      | 2,019  | 669   | 3,005  | 384   | 1,173  | 2    | 7,362   |
| Nov-17 | 7   | 18   | 113                                      | 2,176  | 736   | 3,332  | 403   | 1,203  | 2    | 7,966   |
| Dec-17 | 12  | 18   | 132                                      | 2,515  | 745   | 3,502  | 429   | 1,215  | 3    | 8,540   |
|        |     |      | 1,557                                    | 26,375 | 8,336 | 44,357 | 5,889 | 14,711 | 35   | 101,261 |

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| FORECAST LOADS (MWh) |       |          |            |           |            |           |           |        |            |  |
|----------------------|-------|----------|------------|-----------|------------|-----------|-----------|--------|------------|--|
|                      |       | Non-FERC |            |           |            |           |           | FERC   |            |  |
| Year                 | Month | CA       | OR         | WA        | UT         | ID        | WY        |        | Total      |  |
| 2017                 | Jan   | 86,141   | 1,544,004  | 506,308   | 2,251,100  | 314,435   | 881,472   | 1,919  | 5,585,381  |  |
| 2017                 | Feb   | 70,208   | 1,215,373  | 397,396   | 1,887,051  | 244,870   | 786,601   | 1,505  | 4,603,004  |  |
| 2017                 | Mar   | 70,620   | 1,217,071  | 361,286   | 1,977,266  | 268,042   | 838,270   | 1,484  | 4,734,039  |  |
| 2017                 | Apr   | 64,966   | 1,078,474  | 310,496   | 1,887,121  | 270,733   | 768,357   | 1,377  | 4,381,525  |  |
| 2017                 | May   | 72,562   | 1,083,219  | 331,279   | 1,974,342  | 339,340   | 783,320   | 1,311  | 4,585,371  |  |
| 2017                 | Jun   | 73,003   | 1,118,950  | 349,647   | 2,287,642  | 432,612   | 805,312   | 1,611  | 5,068,776  |  |
| 2017                 | Jul   | 87,153   | 1,263,887  | 414,293   | 2,697,042  | 484,042   | 882,581   | 1,856  | 5,830,853  |  |
| 2017                 | Aug   | 83,453   | 1,285,598  | 398,658   | 2,552,884  | 384,840   | 868,768   | 1,733  | 5,575,934  |  |
| 2017                 | Sep   | 66,905   | 1,094,516  | 354,999   | 2,074,483  | 294,357   | 798,232   | 1,485  | 4,684,976  |  |
| 2017                 | Oct   | 60,978   | 1,102,513  | 352,976   | 1,915,770  | 270,886   | 808,615   | 1,392  | 4,513,129  |  |
| 2017                 | Nov   | 67,484   | 1,183,408  | 381,410   | 1,903,910  | 256,857   | 814,012   | 1,487  | 4,608,568  |  |
| 2017                 | Dec   | 81,756   | 1,408,496  | 451,107   | 2,154,175  | 293,158   | 880,076   | 1,778  | 5,270,547  |  |
|                      |       | 885,228  | 14,595,508 | 4,609,855 | 25,562,784 | 3,854,171 | 9,915,617 | 18,939 | 59,442,102 |  |

- (less)

| Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load) |       |          |    |    |          |    |    |      |          |  |
|---|-------|----------|----|----|----------|----|----|------|----------|--|
|   |       | Non-FERC |    |    |          |    |    | FERC |          |  |
| Year  | Month | CA       | OR | WA | UT       | ID | WY |      | Total    |  |
| 2017  | Jan   | -        | -  | -  | (9,505)  | -  | -  | -    | (9,505)  |  |
| 2017  | Feb   | -        | -  | -  | -        | -  | -  | -    | -        |  |
| 2017  | Mar   | -        | -  | -  | -        | -  | -  | -    | -        |  |
| 2017  | Apr   | -        | -  | -  | -        | -  | -  | -    | -        |  |
| 2017  | May   | -        | -  | -  | -        | -  | -  | -    | -        |  |
| 2017  | Jun   | -        | -  | -  | (6,319)  | -  | -  | -    | (6,319)  |  |
| 2017  | Jul   | -        | -  | -  | (5,971)  | -  | -  | -    | (5,971)  |  |
| 2017  | Aug   | -        | -  | -  | (4,513)  | -  | -  | -    | (4,513)  |  |
| 2017  | Sep   | -        | -  | -  | (3,302)  | -  | -  | -    | (3,302)  |  |
| 2017  | Oct   | -        | -  | -  | -        | -  | -  | -    | -        |  |
| 2017  | Nov   | -        | -  | -  | -        | -  | -  | -    | -        |  |
| 2017  | Dec   | -        | -  | -  | (8,029)  | -  | -  | -    | (8,029)  |  |
|   |       | -        | -  | -  | (37,640) | -  | -  | -    | (37,640) |  |

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| LOADS SERVED FROM COMPANY RESOURCES (NPC) |       |          |            |           |            |           |           |        |            |  |
|---|-------|----------|------------|-----------|------------|-----------|-----------|--------|------------|--|
|   |       | Non-FERC |            |           |            |           |           | FERC   |            |  |
| Year                                      | Month | CA       | OR         | WA        | UT         | ID        | WY        |        | Total      |  |
| 2017                                      | Jan   | 86,141   | 1,544,004  | 506,308   | 2,241,596  | 314,435   | 881,472   | 1,919  | 5,575,876  |  |
| 2017                                      | Feb   | 70,208   | 1,215,373  | 397,396   | 1,887,051  | 244,870   | 786,601   | 1,505  | 4,603,004  |  |
| 2017                                      | Mar   | 70,620   | 1,217,071  | 361,286   | 1,977,266  | 268,042   | 838,270   | 1,484  | 4,734,039  |  |
| 2017                                      | Apr   | 64,966   | 1,078,474  | 310,496   | 1,887,121  | 270,733   | 768,357   | 1,377  | 4,381,525  |  |
| 2017                                      | May   | 72,562   | 1,083,219  | 331,279   | 1,974,342  | 339,340   | 783,320   | 1,311  | 4,585,371  |  |
| 2017                                      | Jun   | 73,003   | 1,118,950  | 349,647   | 2,281,323  | 432,612   | 805,312   | 1,611  | 5,062,457  |  |
| 2017                                      | Jul   | 87,153   | 1,263,887  | 414,293   | 2,691,070  | 484,042   | 882,581   | 1,856  | 5,824,882  |  |
| 2017                                      | Aug   | 83,453   | 1,285,598  | 398,658   | 2,548,370  | 384,840   | 868,768   | 1,733  | 5,571,420  |  |
| 2017                                      | Sep   | 66,905   | 1,094,516  | 354,999   | 2,071,181  | 294,357   | 798,232   | 1,485  | 4,681,673  |  |
| 2017                                      | Oct   | 60,978   | 1,102,513  | 352,976   | 1,915,770  | 270,886   | 808,615   | 1,392  | 4,513,129  |  |
| 2017                                      | Nov   | 67,484   | 1,183,408  | 381,410   | 1,903,910  | 256,857   | 814,012   | 1,487  | 4,608,568  |  |
| 2017                                      | Dec   | 81,756   | 1,408,496  | 451,107   | 2,146,146  | 293,158   | 880,076   | 1,778  | 5,262,517  |  |
|   |       | 885,228  | 14,595,508 | 4,609,855 | 25,525,144 | 3,854,171 | 9,915,617 | 18,939 | 59,404,462 |  |

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| Adjustments for Ancillary Services Contracts including Reserves (Additions to Load) |       |          |         |    |       |       |    |      |         |  |
|---|-------|----------|---------|----|-------|-------|----|------|---------|--|
|   |       | Non-FERC |         |    |       |       |    | FERC |         |  |
| Year  | Month | CA       | OR      | WA | UT    | ID    | WY |      | Total   |  |
| 2017  | Jan   | -        | 27,881  | -  | 611   | 410   | -  | -    | 28,903  |  |
| 2017  | Feb   | -        | 26,992  | -  | 652   | 583   | -  | -    | 28,226  |  |
| 2017  | Mar   | -        | 31,224  | -  | 187   | 410   | -  | -    | 31,821  |  |
| 2017  | Apr   | -        | 30,172  | -  | 308   | 205   | -  | -    | 30,686  |  |
| 2017  | May   | -        | 33,232  | -  | 398   | 410   | -  | -    | 34,040  |  |
| 2017  | Jun   | -        | 33,026  | -  | 378   | 205   | -  | -    | 33,609  |  |
| 2017  | Jul   | -        | 35,848  | -  | 693   | 687   | -  | -    | 37,229  |  |
| 2017  | Aug   | -        | 38,534  | -  | 309   | 877   | -  | -    | 39,720  |  |
| 2017  | Sep   | -        | 35,913  | -  | 510   | 1,578 | -  | -    | 38,001  |  |
| 2017  | Oct   | -        | 34,278  | -  | 99    | 307   | -  | -    | 34,684  |  |
| 2017  | Nov   | -        | 32,408  | -  | 31    | 410   | -  | -    | 32,849  |  |
| 2017  | Dec   | -        | 33,222  | -  | 277   | 307   | -  | -    | 33,806  |  |
|   |       | -        | 392,730 | -  | 4,454 | 6,390 | -  | -    | 403,574 |  |

Utah Results of Operations  
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|      |       | LOADS FOR JURISDICTIONAL ALLOCATION (MWh) |            |           |            |           |           |        |  |            |
|------|-------|---|------------|-----------|------------|-----------|-----------|--------|--|------------|
|      |       | Non-FERC                                  |            |           |            |           | FERC      |        |  |            |
| Year | Month | CA  | OR         | WA        | UT         | ID        | WY        |        |  | Total      |
| 2017 | Jan   | 86,141                                    | 1,571,885  | 506,308   | 2,242,207  | 314,845   | 881,472   | 1,919  |  | 5,604,778  |
| 2017 | Feb   | 70,208                                    | 1,242,364  | 397,396   | 1,887,704  | 245,452   | 786,601   | 1,505  |  | 4,631,230  |
| 2017 | Mar   | 70,620                                    | 1,248,296  | 361,286   | 1,977,453  | 268,452   | 838,270   | 1,484  |  | 4,765,860  |
| 2017 | Apr   | 64,966                                    | 1,108,647  | 310,496   | 1,887,429  | 270,938   | 768,357   | 1,377  |  | 4,412,211  |
| 2017 | May   | 72,562                                    | 1,116,451  | 331,279   | 1,974,740  | 339,750   | 783,320   | 1,311  |  | 4,619,411  |
| 2017 | Jun   | 73,003                                    | 1,151,976  | 349,647   | 2,281,701  | 432,817   | 805,312   | 1,611  |  | 5,096,067  |
| 2017 | Jul   | 87,153                                    | 1,299,735  | 414,293   | 2,691,764  | 484,729   | 882,581   | 1,856  |  | 5,862,111  |
| 2017 | Aug   | 83,453                                    | 1,324,132  | 398,658   | 2,548,679  | 385,717   | 868,768   | 1,733  |  | 5,611,140  |
| 2017 | Sep   | 66,905                                    | 1,130,429  | 354,999   | 2,071,690  | 295,935   | 798,232   | 1,485  |  | 4,719,674  |
| 2017 | Oct   | 60,978                                    | 1,136,790  | 352,976   | 1,915,869  | 271,193   | 808,615   | 1,392  |  | 4,547,813  |
| 2017 | Nov   | 67,484                                    | 1,215,816  | 381,410   | 1,903,941  | 257,267   | 814,012   | 1,487  |  | 4,641,417  |
| 2017 | Dec   | 81,756                                    | 1,441,718  | 451,107   | 2,146,422  | 293,466   | 880,076   | 1,778  |  | 5,296,323  |
|      |       | 885,228                                   | 14,988,238 | 4,609,855 | 25,529,599 | 3,860,561 | 9,915,617 | 18,939 |  | 59,808,036 |

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|      |       | Temperature Adjustment for Energy |           |           |           |          |          |   |  |           |
|------|-------|-----------------------------------|-----------|-----------|-----------|----------|----------|---|--|-----------|
|      |       | Non-FERC                          |           |           |           |          | FERC     |   |  |           |
| Year | Month | CA                                | OR        | WA        | UT        | ID       | WY       |   |  | Total     |
| 2017 | Jan   | (5,171)                           | (130,301) | (46,711)  | (28,208)  | (10,245) | (10,125) |   |  | (230,761) |
| 2017 | Feb   | 1,132                             | (5,992)   | (24,226)  | 30,488    | 3,580    | 9,024    |   |  | 14,006    |
| 2017 | Mar   | 1,421                             | 20,693    | 11,789    | 15,878    | 4,826    | 11,692   |   |  | 66,300    |
| 2017 | Apr   | 795                               | 8,415     | 8,136     | 4,916     | (203)    | 1,476    |   |  | 23,536    |
| 2017 | May   | 55                                | (14,519)  | (7,357)   | (20,406)  | 904      | 1,087    |   |  | (40,235)  |
| 2017 | Jun   | (602)                             | (35,003)  | (13,762)  | (135,493) | (8,820)  | (916)    |   |  | (194,597) |
| 2017 | Jul   | (436)                             | (20,637)  | (26,203)  | (167,514) | (26,996) | (7,893)  |   |  | (249,680) |
| 2017 | Aug   | (508)                             | (58,312)  | (28,170)  | (103,682) | (5,453)  | 6,341    |   |  | (189,784) |
| 2017 | Sep   | (264)                             | (30,422)  | (11,731)  | (53,572)  | (8,562)  | (5,370)  |   |  | (109,920) |
| 2017 | Oct   | 188                               | 4,367     | 4,256     | 19,303    | 234      | (1,012)  |   |  | 27,335    |
| 2017 | Nov   | 929                               | 23,700    | 19,893    | 34,869    | 5,890    | 8,901    |   |  | 94,182    |
| 2017 | Dec   | (1,519)                           | (24,243)  | 10,846    | 15,632    | 582      | (2,440)  |   |  | (1,141)   |
|      |       | (3,981)                           | (262,253) | (103,239) | (387,788) | (44,264) | 10,764   | - |  | (790,759) |

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|      |       | LOADS FOR JURISDICTIONAL ALLOCATION (MWh) |            |           |            |           |           |        |  |            |
|------|-------|---|------------|-----------|------------|-----------|-----------|--------|--|------------|
|      |       | Non-FERC                                  |            |           |            |           | FERC      |        |  |            |
| Year | Month | CA  | OR         | WA        | UT         | ID        | WY        |        |  | Total      |
| 2017 | Jan   | 80,969                                    | 1,441,584  | 459,598   | 2,214,000  | 304,600   | 871,347   | 1,919  |  | 5,374,017  |
| 2017 | Feb   | 71,339                                    | 1,236,372  | 373,170   | 1,918,191  | 249,032   | 795,625   | 1,505  |  | 4,645,236  |
| 2017 | Mar   | 72,041                                    | 1,268,989  | 373,075   | 1,993,331  | 273,278   | 849,962   | 1,484  |  | 4,832,160  |
| 2017 | Apr   | 65,761                                    | 1,117,062  | 318,632   | 1,892,346  | 270,735   | 769,833   | 1,377  |  | 4,435,747  |
| 2017 | May   | 72,617                                    | 1,101,932  | 323,922   | 1,954,334  | 340,654   | 784,406   | 1,311  |  | 4,579,176  |
| 2017 | Jun   | 72,401                                    | 1,116,973  | 335,884   | 2,146,209  | 423,997   | 804,396   | 1,611  |  | 4,901,470  |
| 2017 | Jul   | 86,717                                    | 1,279,098  | 388,090   | 2,524,250  | 457,733   | 874,687   | 1,856  |  | 5,612,431  |
| 2017 | Aug   | 82,945                                    | 1,265,820  | 370,488   | 2,444,997  | 380,264   | 875,109   | 1,733  |  | 5,421,356  |
| 2017 | Sep   | 66,641                                    | 1,100,007  | 343,268   | 2,018,119  | 287,373   | 792,862   | 1,485  |  | 4,609,754  |
| 2017 | Oct   | 61,166                                    | 1,141,158  | 357,232   | 1,935,172  | 271,427   | 807,603   | 1,392  |  | 4,575,148  |
| 2017 | Nov   | 68,413                                    | 1,239,517  | 401,302   | 1,938,810  | 263,157   | 822,913   | 1,487  |  | 4,735,599  |
| 2017 | Dec   | 80,237                                    | 1,417,475  | 461,953   | 2,162,054  | 294,048   | 877,637   | 1,778  |  | 5,295,182  |
|      |       | 881,248                                   | 14,725,985 | 4,506,616 | 25,141,811 | 3,816,297 | 9,926,381 | 18,939 |  | 59,017,277 |

**Utah Results of Operations  
December 2017**

|                                 | CALIFORNIA | OREGON     | WASHINGTON | UTAH       | IDAHO     | WYOMING   | FERC    |                           |
|---------------------------------|------------|------------|------------|------------|-----------|-----------|---------|---------------------------|
| Subtotal                        | 881,248    | 14,725,985 | 4,506,616  | 25,141,811 | 3,816,297 | 9,926,381 | 18,939  | 59,017,277 Ref Page 10.18 |
| System Energy Factor            | 1.4932%    | 24.9520%   | 7.6361%    | 42.6008%   | 6.4664%   | 16.8194%  | 0.0321% | 100.00%                   |
| Divisional Energy - Pacific     | 3.1124%    | 52.0094%   | 15.9165%   | 0.0000%    | 0.0000%   | 28.9616%  | 0.0000% | 100.00%                   |
| Divisional Energy - Utah        | 0.0000%    | 0.0000%    | 0.0000%    | 81.8866%   | 12.4296%  | 5.6221%   | 0.0617% | 100.00%                   |
| System Generation Factor        | 1.5264%    | 25.7728%   | 8.0834%    | 43.5042%   | 5.9786%   | 15.1009%  | 0.0337% | 100.00%                   |
| Divisional Generation - Pacific | 3.1839%    | 53.7594%   | 16.8610%   | 0.0000%    | 0.0000%   | 26.1957%  | 0.0000% | 100.00%                   |
| Divisional Generation - Utah    | 0.0000%    | 0.0000%    | 0.0000%    | 83.5673%   | 11.4843%  | 4.8837%   | 0.0648% | 100.00%                   |
| System Capacity (mwh)           |            |            |            |            |           |           |         |                           |
| Accord                          | 1,556.8    | 26,374.8   | 8,336.2    | 44,357.5   | 5,889.3   | 14,711.2  | 34.7    | 101,261 Ref Page 10.16    |
| Modified Accord                 | 1,556.8    | 26,374.8   | 8,336.2    | 44,357.5   | 5,889.3   | 14,711.2  | 34.7    | 101,261 Ref Page 10.16    |
| Rolled-In                       | 1,556.8    | 26,374.8   | 8,336.2    | 44,357.5   | 5,889.3   | 14,711.2  | 34.7    | 101,261 Ref Page 10.16    |
| Rolled-In with Hydro Adj.       | 1,556.8    | 26,374.8   | 8,336.2    | 44,357.5   | 5,889.3   | 14,711.2  | 34.7    | 101,261 Ref Page 10.16    |
| Rolled-In with Off-Sys Adj.     | 1,556.8    | 26,374.8   | 8,336.2    | 44,357.5   | 5,889.3   | 14,711.2  | 34.7    | 101,261 Ref Page 10.16    |
| System Capacity Factor          |            |            |            |            |           |           |         |                           |
| Accord                          | 1.5375%    | 26.0465%   | 8.2325%    | 43.8053%   | 5.8160%   | 14.5281%  | 0.0343% | 100.00%                   |
| Modified Accord                 | 1.5375%    | 26.0465%   | 8.2325%    | 43.8053%   | 5.8160%   | 14.5281%  | 0.0343% | 100.00%                   |
| Rolled-In                       | 1.5375%    | 26.0465%   | 8.2325%    | 43.8053%   | 5.8160%   | 14.5281%  | 0.0343% | 100.00%                   |
| Rolled-In with Hydro Adj.       | 1.5375%    | 26.0465%   | 8.2325%    | 43.8053%   | 5.8160%   | 14.5281%  | 0.0343% | 100.00%                   |
| Rolled-In with Off-Sys Adj.     | 1.5375%    | 26.0465%   | 8.2325%    | 43.8053%   | 5.8160%   | 14.5281%  | 0.0343% | 100.00%                   |
| System Energy (mwh)             |            |            |            |            |           |           |         |                           |
| Accord                          | 881,248    | 14,725,985 | 4,506,616  | 25,141,811 | 3,816,297 | 9,926,381 | 18,939  | 59,017,277                |
| Modified Accord                 | 881,248    | 14,725,985 | 4,506,616  | 25,141,811 | 3,816,297 | 9,926,381 | 18,939  | 59,017,277                |
| Rolled-In                       | 881,248    | 14,725,985 | 4,506,616  | 25,141,811 | 3,816,297 | 9,926,381 | 18,939  | 59,017,277                |
| Rolled-In with Hydro Adj.       | 881,248    | 14,725,985 | 4,506,616  | 25,141,811 | 3,816,297 | 9,926,381 | 18,939  | 59,017,277                |
| Rolled-In with Off-Sys Adj.     | 881,248    | 14,725,985 | 4,506,616  | 25,141,811 | 3,816,297 | 9,926,381 | 18,939  | 59,017,277                |
| System Energy Factor            | 1.4932%    | 24.9520%   | 7.6361%    | 42.6008%   | 6.4664%   | 16.8194%  | 0.0321% | 100.00%                   |
| Accord                          | 1.4932%    | 24.9520%   | 7.6361%    | 42.6008%   | 6.4664%   | 16.8194%  | 0.0321% | 100.00%                   |
| Modified Accord                 | 1.4932%    | 24.9520%   | 7.6361%    | 42.6008%   | 6.4664%   | 16.8194%  | 0.0321% | 100.00%                   |
| Rolled-In                       | 1.4932%    | 24.9520%   | 7.6361%    | 42.6008%   | 6.4664%   | 16.8194%  | 0.0321% | 100.00%                   |
| Rolled-In with Hydro Adj.       | 1.4932%    | 24.9520%   | 7.6361%    | 42.6008%   | 6.4664%   | 16.8194%  | 0.0321% | 100.00%                   |
| Rolled-In with Off-Sys Adj.     | 1.4932%    | 24.9520%   | 7.6361%    | 42.6008%   | 6.4664%   | 16.8194%  | 0.0321% | 100.00%                   |
| System Generation Factor        | 1.5264%    | 25.7728%   | 8.0834%    | 43.5042%   | 5.9786%   | 15.1009%  | 0.0337% | 100.00%                   |
| Accord                          | 1.5264%    | 25.7728%   | 8.0834%    | 43.5042%   | 5.9786%   | 15.1009%  | 0.0337% | 100.00%                   |
| Modified Accord                 | 1.5264%    | 25.7728%   | 8.0834%    | 43.5042%   | 5.9786%   | 15.1009%  | 0.0337% | 100.00%                   |
| Rolled-In                       | 1.5264%    | 25.7728%   | 8.0834%    | 43.5042%   | 5.9786%   | 15.1009%  | 0.0337% | 100.00%                   |
| Rolled-In with Hydro Adj.       | 1.5264%    | 25.7728%   | 8.0834%    | 43.5042%   | 5.9786%   | 15.1009%  | 0.0337% | 100.00%                   |
| Rolled-In with Off-Sys Adj.     | 1.5264%    | 25.7728%   | 8.0834%    | 43.5042%   | 5.9786%   | 15.1009%  | 0.0337% | 100.00%                   |



Utah Results of Operations  
 December 2017  
 2017 Protocol Adjustment

|                                       | Total            | California | Oregon             | Washington | Utah             | Idaho          | Wyoming          | FERC |
|---------------------------------------|------------------|------------|--------------------|------------|------------------|----------------|------------------|------|
| 2017 Protocol Baseline ECD            | (9,578,038)      | (324,482)  | (8,238,000)        | -          | -                | 835,542        | (1,851,098)      | -    |
| 2017 Protocol Equalization Adjustment | 9,074,482        | 324,482    | 2,600,000          | -          | 4,400,000        | 150,000        | 1,600,000        | -    |
| 2017 Protocol Adjustment              | <b>(503,555)</b> | -          | <b>(5,638,000)</b> | -          | <b>4,400,000</b> | <b>985,542</b> | <b>(251,098)</b> | -    |

# **B1. REVENUE**



**Electric Operations Revenue**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc  | Total                                    | Calif | Oregon            | Wash           | Wyoming         | Utah            | Idaho           | FERC            | Other          |
|----------------------|-------------------|--------|--|-------|-------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| 4401000              | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES                        | CA    | -52,826           | -52,826        | 0               | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES                        | IDU   | -79,379           | 0              | 0               | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES                        | OR    | -679,368          | 0              | 0               | 0               | -79,379         | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES                        | UT    | -801,796          | 0              | 0               | 0               | -801,796        | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES                        | WA    | -166,538          | 0              | 0               | -166,538        | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES                        | WYP   | -99,078           | 0              | 0               | -99,078         | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301100 | RESIDENTIAL SALES                        | WYU   | -12,952           | 0              | 0               | -12,952         | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments    | CA    | 1,998             | 1,998          | 0               | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments    | IDU   | 229               | 0              | 0               | 0               | 229             | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments    | OR    | 3,242             | 0              | 3,242           | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments    | UT    | 22,558            | 0              | 0               | 0               | 22,558          | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments    | WA    | 12,698            | 0              | 12,698          | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301107 | Residential Revenue Acctg Adjustments    | WYP   | -180              | 0              | 0               | -180            | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | UT    | -2,773            | 0              | 0               | 0               | -2,773          | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | WA    | -457              | 0              | 0               | -457            | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301108 | Residential Revenue Adj - Deferred NPC M | WYP   | 129               | 0              | 0               | 129             | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL           | CA    | 133               | 133            | 0               | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL           | IDU   | 60                | 0              | 0               | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL           | OR    | 8,688             | 0              | 8,688           | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL           | UT    | 6,307             | 0              | 0               | 0               | 6,307           | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL           | WA    | -1,890            | 0              | -1,890          | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL           | WYP   | -4,073            | 0              | 0               | -4,073          | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301109 | UNBILLED REVENUE - RESIDENTIAL           | WYU   | -231              | 0              | 0               | -231            | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE         | CA    | 1                 | 1              | 0               | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE         | IDU   | 9                 | 0              | 0               | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE         | OR    | -5                | 0              | -5              | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE         | UT    | 16                | 0              | 0               | 0               | 16              | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE         | WA    | 11                | 0              | 0               | 0               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE         | WYP   | 4                 | 0              | 0               | 4               | 0               | 0               | 0              |
| 4401000              | RESIDENTIAL SALES | 301165 | Solar Feed-In Revenue - Residential      | OTHER | -4,350            | 0              | 0               | 0               | 0               | 0               | -4,350         |
| 4401000              | RESIDENTIAL SALES | 301170 | DSM Revenue - Residential                | OTHER | -32,453           | 0              | 0               | 0               | 0               | 0               | -32,453        |
| 4401000              | RESIDENTIAL SALES | 301171 | DSM Revenue - Residential Cat 2 Gen Svc  | OTHER | -29               | 0              | 0               | 0               | 0               | 0               | -29            |
| 4401000              | RESIDENTIAL SALES | 301180 | Blue Sky Revenue Residential             | OTHER | -2,136            | 0              | 0               | 0               | 0               | 0               | -2,136         |
| <b>4401000 Total</b> |                   |        |  |       | <b>-1,884,432</b> | <b>-50,694</b> | <b>-667,444</b> | <b>-156,177</b> | <b>-775,688</b> | <b>-116,381</b> | <b>-79,081</b> |
| 4421000              | COMMERCIAL SALES  | 301200 | COMMERCIAL SALES                         | CA    | -36,431           | -36,431        | 0               | 0               | 0               | 0               | 0              |
| 4421000              | COMMERCIAL SALES  | 301200 | COMMERCIAL SALES                         | IDU   | -44,614           | 0              | 0               | 0               | 0               | 0               | 0              |
| 4421000              | COMMERCIAL SALES  | 301200 | COMMERCIAL SALES                         | OR    | -488,420          | 0              | -488,420        | 0               | 0               | 0               | 0              |
| 4421000              | COMMERCIAL SALES  | 301200 | COMMERCIAL SALES                         | UT    | -755,294          | 0              | 0               | 0               | -755,294        | 0               | 0              |
| 4421000              | COMMERCIAL SALES  | 301200 | COMMERCIAL SALES                         | WA    | -134,264          | 0              | 0               | -134,264        | 0               | 0               | 0              |
| 4421000              | COMMERCIAL SALES  | 301200 | COMMERCIAL SALES                         | WYP   | -113,380          | 0              | 0               | -113,380        | 0               | 0               | 0              |
| 4421000              | COMMERCIAL SALES  | 301200 | COMMERCIAL SALES                         | WYU   | -11,332           | 0              | 0               | -11,332         | 0               | 0               | 0              |



**Electric Operations Revenue**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | Secondary Account                        | Alloc | Total      | Calif    | Oregon   | Wash     | Wyoming  | Utah     | Idaho    | FERC | Other   |
|-----------------|--|-------|------------|----------|----------|----------|----------|----------|----------|------|---------|
| 4421000         | COMMERCIAL SALES                         | CA    | 1,249      | 1,249    | 0        | 0        | 0        | 0        | 0        | 0    | 0       |
| 4421000         | Commercial Revenue Acctg Adjustments     | IDU   | 135        | 135      | 0        | 0        | 0        | 0        | 135      | 0    | 0       |
| 4421000         | COMMERCIAL SALES                         | OR    | 1,332      | 1,332    | 1,332    | 0        | 0        | 0        | 0        | 0    | 0       |
| 4421000         | Commercial Revenue Acctg Adjustments     | UT    | 18,424     | 18,424   | 0        | 0        | 0        | 18,424   | 0        | 0    | 0       |
| 4421000         | COMMERCIAL SALES                         | WA    | 8,395      | 8,395    | 0        | 8,395    | 0        | 0        | 0        | 0    | 0       |
| 4421000         | Commercial Revenue Acctg Adjustments     | WYP   | -193       | -193     | 0        | -193     | 0        | 0        | 0        | 0    | 0       |
| 4421000         | COMMERCIAL SALES                         | UT    | -2,880     | -2,880   | 0        | 0        | 0        | -2,880   | 0        | 0    | 0       |
| 4421000         | Commercial Revenue Adj - Deferred NPC Me | WA    | -429       | -429     | 0        | -429     | 0        | 0        | 0        | 0    | 0       |
| 4421000         | COMMERCIAL SALES                         | WYP   | 146        | 146      | 0        | 0        | 146      | 0        | 0        | 0    | 0       |
| 4421000         | Commercial Revenue Adj - Deferred NPC Me | CA    | 1,042      | 1,042    | 1,042    | 0        | 0        | 0        | 0        | 0    | 0       |
| 4421000         | COMMERCIAL SALES                         | IDU   | 53         | 53       | 0        | 0        | 0        | 0        | 53       | 0    | 0       |
| 4421000         | Commercial Revenue - COMMERCIAL          | OR    | 10,311     | 10,311   | 10,311   | 0        | 0        | 0        | 0        | 0    | 0       |
| 4421000         | UNBILLED REVENUE - COMMERCIAL            | UT    | 1,396      | 1,396    | 0        | 0        | 0        | 1,396    | 0        | 0    | 0       |
| 4421000         | Commercial Revenue - COMMERCIAL          | WA    | 2,499      | 2,499    | 0        | 2,499    | 0        | 0        | 0        | 0    | 0       |
| 4421000         | UNBILLED REVENUE - COMMERCIAL            | WYP   | -210       | -210     | 0        | 0        | -210     | 0        | 0        | 0    | 0       |
| 4421000         | Commercial Revenue - COMMERCIAL          | WYU   | 77         | 77       | 0        | 0        | 77       | 0        | 0        | 0    | 0       |
| 4421000         | Commercial Revenue - Commercial          | OTHER | -3,437     | -3,437   | 0        | 0        | 0        | 0        | 0        | 0    | -3,437  |
| 4421000         | DSM Revenue - Commercial                 | OTHER | -20,635    | -20,635  | 0        | 0        | 0        | 0        | 0        | 0    | -20,635 |
| 4421000         | Commercial Revenue - Small Commercial    | OTHER | -2,311     | -2,311   | 0        | 0        | 0        | 0        | 0        | 0    | -2,311  |
| 4421000         | DSM Revenue - Large Commercial           | OTHER | -90        | -90      | 0        | 0        | 0        | 0        | 0        | 0    | -90     |
| 4421000         | Commercial Revenue - Commercial          | OTHER | -1,138     | -1,138   | 0        | 0        | 0        | 0        | 0        | 0    | -1,138  |
| 4421000         | Blue Sky Revenue - Commercial            | OTHER | -1,569,999 | -34,140  | -476,776 | -123,799 | -124,893 | -738,354 | -44,427  | 0    | -27,611 |
| 4422000         | IND SLS/EXCL IRRIG                       | CA    | -6,415     | -6,415   | 0        | 0        | 0        | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | IDU   | -13,834    | -13,834  | 0        | 0        | 0        | 0        | -13,834  | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | OR    | -132,655   | -132,655 | -132,655 | 0        | 0        | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | UT    | -367,867   | -367,867 | 0        | 0        | 0        | -367,867 | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | WA    | -52,683    | -52,683  | 0        | -52,683  | 0        | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | WYP   | -345,612   | -345,612 | 0        | 0        | -345,612 | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | WYU   | -103,001   | -103,001 | 0        | 0        | -103,001 | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | IDU   | -100,548   | -100,548 | 0        | 0        | 0        | 0        | -100,548 | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | CA    | 208        | 208      | 208      | 0        | 0        | -114,186 | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | IDU   | 47         | 47       | 0        | 0        | 0        | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | OR    | 1,710      | 1,710    | 1,710    | 0        | 0        | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | UT    | 9,193      | 9,193    | 0        | 0        | 0        | 9,193    | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | WA    | 4,459      | 4,459    | 0        | 4,459    | 0        | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | WYP   | -633       | -633     | 0        | 0        | -633     | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | UT    | -1,779     | -1,779   | 0        | 0        | 0        | -1,779   | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | WA    | -229       | -229     | 0        | 0        | -229     | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | WYP   | 577        | 577      | 0        | 0        | 577      | 0        | 0        | 0    | 0       |
| 4422000         | IND SLS/EXCL IRRIG                       | CA    | -297       | -297     | -297     | 0        | 0        | 0        | 0        | 0    | 0       |
| 4422000         | UNBILLED REVENUE - INDUSTRIAL            | CA    | -297       | -297     | -297     | 0        | 0        | 0        | 0        | 0    | 0       |



**Electric Operations Revenue**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Account  | Alloc  | Total                                    | Calif | Oregon          | Wash            | Wyoming        | Utah            | Idaho           | FERC            | Other    |
|----------------------|--------------------|--------|--|-------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|----------|
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | IDU   | 0               | 0               | 0              | 0               | -1,503          | 0               | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | OR    | -6,160          | 0               | 0              | 0               | 0               | 0               | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | UT    | -2,212          | 0               | 0              | -2,212          | 0               | 0               | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | WA    | -2,573          | 0               | -2,573         | 0               | 0               | 0               | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | WYP   | 7,829           | 0               | 7,829          | 0               | 0               | 0               | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | WYU   | 404             | 0               | 404            | 0               | 0               | 0               | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301365 | Solar Feed-In Revenue - Industrial       | OTHER | -2,906          | 0               | 0              | 0               | 0               | 0               | -2,906   |
| 4422000              | IND SLS/EXCL IRRIG | 301370 | DSM Revenue - Industrial                 | OTHER | -3,798          | 0               | 0              | 0               | 0               | 0               | -3,798   |
| 4422000              | IND SLS/EXCL IRRIG | 301371 | DSM Revenue - Small Industrial           | OTHER | -544            | 0               | 0              | 0               | 0               | 0               | -544     |
| 4422000              | IND SLS/EXCL IRRIG | 301372 | DSM Revenue - Large Industrial           | OTHER | -2,803          | 0               | 0              | 0               | 0               | 0               | -2,803   |
| 4422000              | IND SLS/EXCL IRRIG | 301380 | Blue Sky Revenue - Industrial            | OTHER | -593            | 0               | 0              | 0               | 0               | 0               | -593     |
| <b>4422000 Total</b> |                    |        |  |       | <b>-6,503</b>   | <b>-137,104</b> | <b>-51,025</b> | <b>-440,436</b> | <b>-476,851</b> | <b>-115,838</b> | <b>0</b> |
| 4423000              | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION            | CA    | -12,506         | 0               | 0              | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION            | IDU   | -55,660         | 0               | 0              | 0               | -55,660         | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION            | OR    | -30,750         | 0               | -30,750        | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION            | UT    | -19,320         | 0               | 0              | -19,320         | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION            | WA    | -14,337         | 0               | -14,337        | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION            | WYP   | -1,777          | 0               | -1,777         | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION            | WYU   | -485            | 0               | 0              | -485            | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Accg Adjustments      | CA    | 404             | 0               | 0              | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Accg Adjustments      | IDU   | 165             | 0               | 0              | 0               | 165             | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Accg Adjustments      | OR    | 77              | 0               | 77             | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Accg Adjustments      | UT    | 44              | 0               | 0              | 44              | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Accg Adjustments      | WA    | 931             | 0               | 931            | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Accg Adjustments      | WYP   | 3               | 0               | 0              | 3               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | WA    | -43             | 0               | -43            | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | WYP   | 2               | 0               | 0              | 2               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM       | CA    | -20             | 0               | -20            | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM       | OR    | 380             | 0               | 380            | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM       | UT    | -49             | 0               | -49            | 0               | -49             | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM       | WA    | 729             | 0               | 729            | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM       | WYP   | -10             | 0               | -10            | 0               | 0               | 0               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301465 | Solar Feed-In Revenue - Irrigation       | OTHER | -100            | 0               | 0              | 0               | 0               | 0               | -100     |
| 4423000              | INDUST SALES-IRRIG | 301470 | DSM Revenue - Irrigation                 | OTHER | -2,782          | 0               | 0              | 0               | 0               | 0               | -2,782   |
| 4423000              | INDUST SALES-IRRIG | 301480 | Blue Sky Revenue - Irrigation            | OTHER | -1              | 0               | 0              | 0               | 0               | 0               | -1       |
| <b>4423000 Total</b> |                    |        |  |       | <b>-135,104</b> | <b>-12,122</b>  | <b>-30,293</b> | <b>-2,267</b>   | <b>-19,324</b>  | <b>-55,495</b>  | <b>0</b> |
| 4441000              | PUB ST/HWY LIGHT   | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING       | CA    | -430            | 0               | 0              | 0               | 0               | 0               | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING       | IDU   | -523            | 0               | 0              | 0               | -523            | 0               | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING       | OR    | -5,981          | 0               | -5,981         | 0               | 0               | 0               | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING       | UT    | -8,705          | 0               | 0              | 0               | -8,705          | 0               | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING       | WA    | -1,363          | 0               | -1,363         | 0               | 0               | 0               | 0        |



**Electric Operations Revenue**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | Secondary Account                        | Alloc | Total    | Calif  | Oregon  | Wash    | Wyoming | Utah     | Idaho   | FERC   | Other |
|-----------------|--|-------|----------|--------|---------|---------|---------|----------|---------|--------|-------|
| 4441000         | PUB ST/HWY LIGHT                         | WYP   | -1,623   | 0      | 0       | 0       | -1,623  | 0        | 0       | 0      | 0     |
| 4441000         | PUBLIC STREET AND HIGHWAY LIGHTING       | WYP   | -349     | 0      | 0       | 0       | -349    | 0        | 0       | 0      | 0     |
| 4441000         | PUB ST/HWY LIGHT                         | CA    | 13       | 13     | 0       | 0       | 0       | 0        | 0       | 0      | 0     |
| 4441000         | Public St/Hwy Lights Rev Acctg Adjustmen | IDU   | 2        | 0      | 0       | 0       | 0       | 0        | 0       | 2      | 0     |
| 4441000         | PUB ST/HWY LIGHT                         | OR    | 16       | 0      | 16      | 0       | 0       | 0        | 0       | 0      | 0     |
| 4441000         | Public St/Hwy Lights Rev Acctg Adjustmen | UT    | 304      | 0      | 0       | 0       | 0       | 304      | 0       | 0      | 0     |
| 4441000         | PUB ST/HWY LIGHT                         | WA    | 79       | 0      | 0       | 79      | 0       | 0        | 0       | 0      | 0     |
| 4441000         | Public St/Hwy Lights Rev Acctg Adjustmen | WYU   | 1        | 0      | 0       | 0       | 1       | 0        | 0       | 0      | 0     |
| 4441000         | PUB ST/HWY LIGHT                         | WA    | -2       | 0      | 0       | -2      | 0       | 0        | 0       | 0      | 0     |
| 4441000         | Public St/Hwy Lgt Rev Adj-Def NPC Mech   | WYP   | 2        | 0      | 0       | 0       | 2       | 0        | 0       | 0      | 0     |
| 4441000         | PUB ST/HWY LIGHT                         | CA    | -34      | -34    | 0       | 0       | 0       | 0        | 0       | 0      | 0     |
| 4441000         | UNBILLED REV - PUBLIC ST/HWY LIGHTING    | IDU   | -16      | 0      | 0       | 0       | 0       | 0        | 0       | -16    | 0     |
| 4441000         | PUB ST/HWY LIGHT                         | OR    | -408     | 0      | -408    | 0       | 0       | 0        | 0       | 0      | 0     |
| 4441000         | UNBILLED REV - PUBLIC ST/HWY LIGHTING    | UT    | -211     | 0      | 0       | 0       | 0       | -211     | 0       | 0      | 0     |
| 4441000         | PUB ST/HWY LIGHT                         | WA    | -239     | 0      | 0       | -239    | 0       | 0        | 0       | 0      | 0     |
| 4441000         | UNBILLED REV - PUBLIC ST/HWY LIGHTING    | WYP   | -54      | 0      | 0       | 0       | -54     | 0        | 0       | 0      | 0     |
| 4441000         | PUB ST/HWY LIGHT                         | WYU   | 37       | 0      | 0       | 0       | 37      | 0        | 0       | 0      | 0     |
| 4441000         | UNBILLED REV - PUBLIC ST/HWY LIGHTING    | OTHER | -52      | 0      | 0       | 0       | 0       | 0        | 0       | 0      | -52   |
| 4441000         | Solar Feed-In Revenue - St/Hwy Lighting  | OTHER | -281     | 0      | 0       | 0       | 0       | 0        | 0       | 0      | -281  |
| 4441000         | PUB ST/HWY LIGHT                         | OTHER | -19,818  | -451   | -6,373  | -1,525  | -1,987  | -8,612   | -537    | 0      | -333  |
| 4441000 Total   |  |       | -3,363   | 0      | 0       | 0       | 0       | -3,363   | 0       | 0      | 0     |
| 4451000         | OTHER SALES TO PUBLIC AUTHORITIES        | UT    | 72       | 0      | 0       | 0       | 0       | 72       | 0       | 0      | 0     |
| 4451000         | Oth Sales to Public Authority Acctg Adj  | OTHER | -18      | 0      | 0       | 0       | 0       | 0        | 0       | 0      | -18   |
| 4451000         | Solar Feed-In Revenue - Oth Public Auth  | OTHER | -13      | 0      | 0       | 0       | 0       | 0        | 0       | 0      | -13   |
| 4451000 Total   |  |       | -3,322   | 0      | 0       | 0       | 0       | -3,291   | 0       | 0      | -31   |
| 4471000         | ON-SYS WHOLE-FIRM                        | OR    | -482     | 0      | -482    | 0       | 0       | 0        | 0       | 0      | 0     |
| 4471000         | ON-SYS WHOLE-FIRM                        | FERC  | -7,525   | 0      | 0       | 0       | 0       | 0        | 0       | -7,525 | 0     |
| 4471000         | ON-SYS WHOLE-FIRM                        | UT    | 38       | 0      | 0       | 0       | 0       | 38       | 0       | 0      | 0     |
| 4471000 Total   |  |       | -7,969   | 0      | -482    | 0       | 0       | 38       | 0       | -7,525 | 0     |
| 4471300         | POST MERGER FIRM                         | SG    | -24,147  | -367   | -6,214  | -1,993  | -3,577  | -10,546  | -1,442  | -8     | 0     |
| 4471300 Total   |  |       | -24,147  | -367   | -6,214  | -1,993  | -3,577  | -10,546  | -1,442  | -8     | 0     |
| 4471400         | S/T FIRM WHOLESale                       | SG    | -356,399 | -5,418 | -91,714 | -29,418 | -52,797 | -155,650 | -21,282 | -119   | 0     |
| 4471400         | TRADING SALES NETTED-EST.                | SG    | 158      | 2      | 41      | 13      | 23      | 69       | 9       | 0      | 0     |
| 4471400         | S/T FIRM WHOLESale                       | SG    | 814      | 12     | 209     | 67      | 121     | 355      | 49      | 0      | 0     |
| 4471400         | TRADING SALES NETTED                     | SG    | 191,650  | 2,914  | 49,318  | 15,819  | 28,391  | 83,699   | 11,444  | 64     | 0     |
| 4471400         | S/T FIRM WHOLESale                       | SG    | -3,087   | -47    | -794    | -255    | -457    | -1,348   | -184    | -1     | 0     |
| 4471400         | BOOKOUT SALES NETTED-ESTIMATE            | SG    | 0        | 0      | 0       | 0       | 0       | 0        | -1      | 0      | 0     |
| 4471400         | S/T FIRM WHOLESale                       | SG    | -2       | -2     | 0       | 0       | 0       | 0        | 0       | 0      | 0     |
| 4471400         | I/C S-T Firm Wholesale Sales-Sierra Pac  | SG    | -481     | -7     | -124    | -40     | -71     | -210     | -29     | 0      | 0     |
| 4471400         | S/T FIRM WHOLESale                       | SG    | -26      | 0      | -7      | -2      | -4      | -11      | -2      | 0      | 0     |
| 4471400         | I/C Line Loss Trading Revenue-Nevada Pwr | SG    | -5,437   | -83    | -1,399  | -449    | -805    | -2,375   | -325    | -2     | 0     |
| 4471400         | S/T FIRM WHOLESale                       | SG    | -172,809 | -2,627 | -44,470 | -14,264 | -25,600 | -75,471  | -10,319 | -58    | 0     |
| 4471400 Total   |  |       | -172,809 | -2,627 | -44,470 | -14,264 | -25,600 | -75,471  | -10,319 | -58    | 0     |



**Electric Operations Revenue**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Account                       | Alloc | Total          | Calif       | Oregon        | Wash        | Wyoming       | Utah          | Idaho       | FERC       | Other    |
|----------------------|---|-------|----------------|-------------|---------------|-------------|---------------|---------------|-------------|------------|----------|
| 4472000              | SLS FOR RESL-SURP                       | SG    | -398           | -6          | -103          | -33         | -59           | -174          | -24         | 0          | 0        |
| 4472000              | SLS FOR RESL-SURP                       | SG    | 53             | 14          | 14            | 4           | 8             | 23            | 3           | 0          | 0        |
| <b>4472000 Total</b> | I/C Wholesale Sales Estimate-Nevada Pwr |       | <b>-346</b>    | <b>-5</b>   | <b>-89</b>    | <b>-29</b>  | <b>-51</b>    | <b>-151</b>   | <b>-21</b>  | <b>0</b>   | <b>0</b> |
| 4476100              | BOOKOUTS NETTED-GAIN                    | SG    | -12,865        | -196        | -3,311        | -1,062      | -1,906        | -5,619        | -768        | -4         | 0        |
| 4476100              | BOOKOUTS NETTED-GAIN                    | SG    | 843            | 13          | 217           | 70          | 125           | 368           | 50          | 0          | 0        |
| <b>4476100 Total</b> | BOOKOUTS NETTED-EST GAIN                |       | <b>-12,022</b> | <b>-183</b> | <b>-3,094</b> | <b>-992</b> | <b>-1,781</b> | <b>-5,250</b> | <b>-718</b> | <b>-4</b>  | <b>0</b> |
| 4476200              | TRADING NETTED-GAINS                    | SG    | -54            | -1          | -14           | -4          | -8            | -24           | -3          | 0          | 0        |
| <b>4476200 Total</b> | TRADING NETTED-GAINS                    |       | <b>-54</b>     | <b>-1</b>   | <b>-14</b>    | <b>-4</b>   | <b>-8</b>     | <b>-24</b>    | <b>-3</b>   | <b>0</b>   | <b>0</b> |
| 4479000              | TRANS SRVC                              | FERC  | -81            | 0           | 0             | 0           | 0             | 0             | 0           | -81        | 0        |
| <b>4479000 Total</b> | TRANS SERV-UTAH FERC CUSTOMERS          |       | <b>-81</b>     | <b>0</b>    | <b>0</b>      | <b>0</b>    | <b>0</b>      | <b>0</b>      | <b>0</b>    | <b>-81</b> | <b>0</b> |
| 4501000              | FORF DISC/INT-RES                       | CA    | -237           | -237        | 0             | 0           | 0             | 0             | 0           | 0          | 0        |
| 4501000              | FORF DISC/INT-RES                       | IDU   | -237           | 0           | 0             | 0           | 0             | 0             | 0           | 0          | 0        |
| 4501000              | FORF DISC/INT-RES                       | OR    | -3,620         | 0           | -3,620        | 0           | 0             | 0             | 0           | 0          | 0        |
| 4501000              | FORF DISC/INT-RES                       | UT    | -2,487         | 0           | 0             | 0           | 0             | -2,487        | 0           | 0          | 0        |
| 4501000              | FORF DISC/INT-RES                       | WA    | -710           | 0           | 0             | -710        | 0             | 0             | 0           | 0          | 0        |
| 4501000              | FORF DISC/INT-RES                       | WYP   | -437           | 0           | 0             | 0           | -437          | 0             | 0           | 0          | 0        |
| 4501000              | FORF DISC/INT-RES                       | WYU   | -49            | 0           | 0             | 0           | -49           | 0             | 0           | 0          | 0        |
| <b>4501000 Total</b> | FORFEITED DISCOUNT REVENUE-RESIDENTIAL  |       | <b>-7,776</b>  | <b>-237</b> | <b>-3,620</b> | <b>-710</b> | <b>-486</b>   | <b>-2,487</b> | <b>-237</b> | <b>0</b>   | <b>0</b> |
| 4502000              | FORF DISC/INT-COMM                      | CA    | -51            | -51         | 0             | 0           | 0             | 0             | 0           | 0          | 0        |
| 4502000              | FORF DISC/INT-COMM                      | IDU   | -35            | 0           | 0             | 0           | 0             | 0             | 0           | -35        | 0        |
| 4502000              | FORF DISC/INT-COMM                      | OR    | -720           | 0           | -720          | 0           | 0             | 0             | 0           | 0          | 0        |
| 4502000              | FORF DISC/INT-COMM                      | UT    | -585           | 0           | 0             | 0           | 0             | -585          | 0           | 0          | 0        |
| 4502000              | FORF DISC/INT-COMM                      | WA    | -131           | 0           | 0             | -131        | 0             | 0             | 0           | 0          | 0        |
| 4502000              | FORF DISC/INT-COMM                      | WYP   | -112           | 0           | 0             | 0           | -112          | 0             | 0           | 0          | 0        |
| 4502000              | FORF DISC/INT-COMM                      | WYU   | -11            | 0           | 0             | 0           | -11           | 0             | 0           | 0          | 0        |
| <b>4502000 Total</b> | FORFEITED DISCOUNT REVENUE-COMMERCIAL   |       | <b>-1,645</b>  | <b>-51</b>  | <b>-720</b>   | <b>-131</b> | <b>-122</b>   | <b>-585</b>   | <b>-35</b>  | <b>0</b>   | <b>0</b> |
| 4503000              | FORF DISC/INT-IND                       | CA    | -21            | -21         | 0             | 0           | 0             | 0             | 0           | 0          | 0        |
| 4503000              | FORF DISC/INT-IND                       | IDU   | -219           | 0           | 0             | 0           | 0             | 0             | -219        | 0          | 0        |
| 4503000              | FORF DISC/INT-IND                       | OR    | -230           | 0           | -230          | 0           | 0             | 0             | 0           | 0          | 0        |
| 4503000              | FORF DISC/INT-IND                       | UT    | -229           | 0           | 0             | 0           | 0             | -229          | 0           | 0          | 0        |
| 4503000              | FORF DISC/INT-IND                       | WA    | -37            | 0           | 0             | -37         | 0             | 0             | 0           | 0          | 0        |
| 4503000              | FORF DISC/INT-IND                       | WYP   | -48            | 0           | 0             | 0           | -48           | 0             | 0           | 0          | 0        |
| 4503000              | FORF DISC/INT-IND                       | WYU   | -5             | 0           | 0             | 0           | -5            | 0             | 0           | 0          | 0        |
| <b>4503000 Total</b> | FORFEITED DISCOUNT REVENUE-INDUSTRIAL   |       | <b>-789</b>    | <b>-21</b>  | <b>-230</b>   | <b>-37</b>  | <b>-53</b>    | <b>-229</b>   | <b>-219</b> | <b>0</b>   | <b>0</b> |
| 4504000              | GOVT MUNI/ALL OTH                       | CA    | 0              | 0           | 0             | 0           | 0             | 0             | 0           | 0          | 0        |
| 4504000              | GOVT MUNI/ALL OTH                       | IDU   | -3             | 0           | 0             | 0           | 0             | 0             | -3          | 0          | 0        |
| 4504000              | GOVT MUNI/ALL OTH                       | OR    | -8             | 0           | -8            | 0           | 0             | 0             | 0           | 0          | 0        |
| 4504000              | GOVT MUNI/ALL OTH                       | UT    | -53            | 0           | 0             | 0           | 0             | -53           | 0           | 0          | 0        |
| 4504000              | GOVT MUNI/ALL OTH                       | WA    | 1              | 0           | 0             | 1           | 0             | 0             | 0           | 0          | 0        |
| 4504000              | GOVT MUNI/ALL OTH                       | WYP   | -2             | 0           | 0             | 0           | -2            | 0             | 0           | 0          | 0        |
| 4504000              | GOVT MUNI/ALL OTH                       | WYU   | 1              | 0           | 0             | 0           | 1             | 0             | 0           | 0          | 0        |



**Electric Operations Revenue**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Account | Alloc | Total         | Calif      | Oregon      | Wash        | Wyoming     | Utah          | Idaho      | FERC      | Other    |
|----------------------|-------------------|-------|---------------|------------|-------------|-------------|-------------|---------------|------------|-----------|----------|
| <b>4504000 Total</b> |                   |       | <b>-62</b>    | <b>0</b>   | <b>-8</b>   | <b>1</b>    | <b>0</b>    | <b>0</b>      | <b>-53</b> | <b>-3</b> | <b>0</b> |
| 4511000              | ACCOUNT SERV CHG  | CA    | -17           | 0          | 0           | 0           | 0           | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | IDU   | -48           | 0          | 0           | 0           | 0           | 0             | 0          | -48       | 0        |
| 4511000              | ACCOUNT SERV CHG  | OR    | -384          | 0          | -384        | 0           | 0           | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | UT    | -2,730        | 0          | 0           | 0           | 0           | -2,730        | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | WA    | -81           | 0          | 0           | -81         | 0           | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | WYP   | -98           | 0          | 0           | 0           | -98         | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | WYU   | -7            | 0          | 0           | 0           | -7          | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | CA    | -11           | -11        | 0           | 0           | 0           | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | IDU   | -34           | 0          | 0           | 0           | 0           | 0             | 0          | -34       | 0        |
| 4511000              | ACCOUNT SERV CHG  | OR    | -280          | 0          | -280        | 0           | 0           | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | UT    | -473          | 0          | 0           | 0           | 0           | -473          | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | WA    | -56           | 0          | 0           | -56         | 0           | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | WYP   | -78           | 0          | 0           | 0           | -78         | 0             | 0          | 0         | 0        |
| 4511000              | ACCOUNT SERV CHG  | WYU   | -7            | 0          | 0           | 0           | -7          | 0             | 0          | 0         | 0        |
| <b>4511000 Total</b> |                   |       | <b>-4,304</b> | <b>-28</b> | <b>-664</b> | <b>-137</b> | <b>-191</b> | <b>-3,203</b> | <b>-82</b> | <b>0</b>  | <b>0</b> |
| 4512000              | TAMPER/RECONNECT  | CA    | -1            | -1         | 0           | 0           | 0           | 0             | 0          | 0         | 0        |
| 4512000              | TAMPER/RECONNECT  | IDU   | 0             | 0          | 0           | 0           | 0           | 0             | 0          | 0         | 0        |
| 4512000              | TAMPER/RECONNECT  | OR    | -13           | 0          | -13         | 0           | 0           | 0             | 0          | 0         | 0        |
| 4512000              | TAMPER/RECONNECT  | SO    | -4            | 0          | -1          | 0           | -1          | -2            | 0          | 0         | 0        |
| 4512000              | TAMPER/RECONNECT  | UT    | -11           | 0          | 0           | 0           | 0           | -11           | 0          | 0         | 0        |
| 4512000              | TAMPER/RECONNECT  | WA    | -2            | 0          | 0           | -2          | 0           | 0             | 0          | 0         | 0        |
| 4512000              | TAMPER/RECONNECT  | WYP   | 0             | 0          | 0           | 0           | 0           | 0             | 0          | 0         | 0        |
| 4512000              | TAMPER/RECONNECT  | WYU   | 0             | 0          | 0           | 0           | 0           | 0             | 0          | 0         | 0        |
| <b>4512000 Total</b> |                   |       | <b>-32</b>    | <b>-1</b>  | <b>-14</b>  | <b>-3</b>   | <b>-1</b>   | <b>-13</b>    | <b>-1</b>  | <b>0</b>  | <b>0</b> |
| 4513000              | OTHER             | CA    | -11           | -11        | 0           | 0           | 0           | 0             | 0          | 0         | 0        |
| 4513000              | OTHER             | IDU   | -5            | 0          | 0           | 0           | 0           | 0             | 0          | -5        | 0        |
| 4513000              | OTHER             | OR    | -408          | 0          | -408        | 0           | 0           | 0             | 0          | 0         | 0        |
| 4513000              | OTHER             | SO    | -2            | 0          | 0           | 0           | 0           | -1            | 0          | 0         | 0        |
| 4513000              | OTHER             | UT    | -501          | 0          | 0           | 0           | 0           | -501          | 0          | 0         | 0        |
| 4513000              | OTHER             | WA    | -15           | 0          | 0           | -15         | 0           | 0             | 0          | 0         | 0        |
| 4513000              | OTHER             | WYP   | -52           | 0          | 0           | 0           | -52         | 0             | 0          | 0         | 0        |
| 4513000              | OTHER             | WYU   | -5            | 0          | 0           | 0           | -5          | 0             | 0          | 0         | 0        |
| 4513000              | OTHER             | UT    | -5            | 0          | 0           | 0           | 0           | -5            | 0          | 0         | 0        |
| <b>4513000 Total</b> |                   |       | <b>-1,005</b> | <b>-11</b> | <b>-409</b> | <b>-15</b>  | <b>-58</b>  | <b>-507</b>   | <b>-5</b>  | <b>0</b>  | <b>0</b> |
| 4514100              | ENERGY FINANSWER  | UT    | -2            | 0          | 0           | 0           | 0           | -2            | 0          | 0         | 0        |
| <b>4514100 Total</b> |                   |       | <b>-2</b>     | <b>0</b>   | <b>0</b>    | <b>0</b>    | <b>0</b>    | <b>-2</b>     | <b>0</b>   | <b>0</b>  | <b>0</b> |
| 4530000              | SLS WATER & W PWR | SG    | -54           | -1         | -14         | -4          | -8          | -24           | -3         | 0         | 0        |
| <b>4530000 Total</b> |                   |       | <b>-54</b>    | <b>-1</b>  | <b>-14</b>  | <b>-4</b>   | <b>-8</b>   | <b>-24</b>    | <b>-3</b>  | <b>0</b>  | <b>0</b> |
| 4541000              | RENTS - COMMON    | SO    | -2            | 0          | -1          | 0           | 0           | -1            | 0          | 0         | 0        |
| 4541000              | RENTS - COMMON    | CA    | -2            | -2         | 0           | 0           | 0           | 0             | 0          | 0         | 0        |





**Electric Operations Revenue**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | Secondary Account                        | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--|-------|--------|-------|--------|------|---------|------|-------|------|-------|
| 4541000         | RENTS - COMMON                           | IDU   | -1     |       |        |      |         |      |       | -1   |       |
| 4541000         | RENTS - COMMON                           | OR    | -838   |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | SO    | -734   | -16   | -199   | -59  | -101    | -317 | -42   |      |       |
| 4541000         | RENTS - COMMON                           | UT    | -590   |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WA    | -11    |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WYP   | -14    |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WYU   | -18    |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | CA    | -508   | -508  |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | IDU   | -167   |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | OR    | -2,558 |       | -2,558 |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | UT    | -1,895 |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WA    | -763   |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WYP   | -329   |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | IDU   |        |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | OR    | -4     |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | SG    |        |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | UT    | -31    |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WYP   |        |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | CA    | -1     | -1    |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | IDU   |        |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | OR    | -42    |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | UT    | -1,487 |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WA    | -10    |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WYP   |        |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | CA    | -7     | -7    |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | IDU   |        |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | OR    | -9     |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | UT    | 6      |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WA    | 5      |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | WYP   |        |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | SG    | -217   | -3    | -56    | -18  | -32     | -95  | -13   |      |       |
| 4541000         | RENTS - COMMON                           | SG    | -563   | -9    | -145   | -46  | -83     | -246 | -34   |      |       |
| 4541000         | RENTS - COMMON                           | SG    | -1,583 | -24   | -407   | -131 | -235    | -691 | -95   | -1   |       |
| 4541000         | RENTS - COMMON                           | OR    |        |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | SO    | -153   | -3    | -41    | -12  | -21     | -66  | -9    |      |       |
| 4541000         | RENTS - COMMON                           | UT    | -627   |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | SG    | -44    | -1    | -11    | -4   | -7      | -19  | -3    |      |       |
| 4541000         | RENTS - COMMON                           | SO    | -127   | -3    | -34    | -10  | -17     | -55  | -7    |      |       |
| 4541000         | RENTS - COMMON                           | OR    | -1     |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | UT    | -1     |       |        |      |         |      |       |      |       |
| 4541000         | RENTS - COMMON                           | CA    | -5     | -5    |        |      |         |      |       |      |       |
| 4541000         | Joint Use Contracted Program Reimburseme | CA    |        |       |        |      |         |      |       |      |       |



**Electric Operations Revenue**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc | Total          | Calif       | Oregon        | Wash          | Wyoming       | Utah           | Idaho         | FERC       | Other    |
|----------------------|----------------------|-------|----------------|-------------|---------------|---------------|---------------|----------------|---------------|------------|----------|
| 4541000              | RENTS - COMMON       | IDU   | -3             | 0           | 0             | 0             | 0             | 0              | 0             | -3         | 0        |
| 4541000              | RENTS - COMMON       | OR    | -218           | 0           | -218          | 0             | 0             | 0              | 0             | 0          | 0        |
| 4541000              | RENTS - COMMON       | UT    | -259           | 0           | 0             | 0             | 0             | -259           | 0             | 0          | 0        |
| 4541000              | RENTS - COMMON       | WA    | -45            | 0           | 0             | -45           | 0             | 0              | 0             | 0          | 0        |
| 4541000              | RENTS - COMMON       | WYP   | -19            | 0           | 0             | 0             | -19           | 0              | 0             | 0          | 0        |
| 4541000              | RENTS - COMMON       | SG    | -47            | -1          | -12           | -4            | -7            | -20            | -3            | 0          | 0        |
| 4541000              | RENTS - COMMON       | SO    | -1,151         | -25         | -312          | -92           | -159          | -497           | -66           | 0          | 0        |
| 4541000              | RENTS - COMMON       | UT    | -11            | 0           | 0             | 0             | 0             | -11            | 0             | 0          | 0        |
| <b>4541000 Total</b> |                      |       | <b>-15,085</b> | <b>-606</b> | <b>-4,889</b> | <b>-1,200</b> | <b>-1,042</b> | <b>-6,902</b>  | <b>-443</b>   | <b>-1</b>  | <b>0</b> |
| 4542000              | RENTS - NON COMMON   | SG    | -23            | 0           | -6            | -2            | -3            | -10            | -1            | 0          | 0        |
| 4542000              | RENTS - NON COMMON   | SO    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 4542000              | RENTS - NON COMMON   | UT    | -4             | 0           | 0             | 0             | 0             | -4             | 0             | 0          | 0        |
| <b>4542000 Total</b> |                      |       | <b>-27</b>     | <b>0</b>    | <b>-6</b>     | <b>-2</b>     | <b>-3</b>     | <b>-14</b>     | <b>-1</b>     | <b>0</b>   | <b>0</b> |
| 4543000              | MCI FOGWIRE REVENUES | SG    | -3,344         | -51         | -861          | -276          | -495          | -1,460         | -200          | -1         | 0        |
| <b>4543000 Total</b> |                      |       | <b>-3,344</b>  | <b>-51</b>  | <b>-861</b>   | <b>-276</b>   | <b>-495</b>   | <b>-1,460</b>  | <b>-200</b>   | <b>-1</b>  | <b>0</b> |
| 4561100              | Other Wheeling Rev   | SG    | -645           | -10         | -166          | -53           | -95           | -282           | -38           | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -1,603         | -24         | -412          | -132          | -237          | -700           | -96           | -1         | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -922           | -14         | -237          | -76           | -137          | -403           | -55           | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -930           | -14         | -239          | -77           | -138          | -406           | -56           | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -491           | -7          | -126          | -41           | -73           | -214           | -29           | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -2,116         | -32         | -544          | -175          | -313          | -924           | -126          | -1         | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -1,336         | -20         | -344          | -110          | -198          | -584           | -80           | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -3,161         | -48         | -814          | -261          | -468          | -1,381         | -189          | -1         | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -289           | -4          | -74           | -24           | -43           | -126           | -17           | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -1,755         | -27         | -452          | -145          | -260          | -767           | -105          | -1         | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -2,116         | -32         | -544          | -175          | -313          | -924           | -126          | -1         | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -5             | 0           | -1            | 0             | -1            | -2             | 0             | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -3             | 0           | -1            | 0             | 0             | -1             | 0             | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -29            | 0           | -7            | -2            | -4            | -13            | -2            | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -13,577        | -206        | -3,494        | -1,121        | -2,011        | -5,930         | -811          | -5         | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -807           | -12         | -208          | -67           | -120          | -352           | -48           | 0          | 0        |
| 4561100              | Other Wheeling Rev   | SG    | -28            | 0           | -7            | -2            | -4            | -12            | -2            | 0          | 0        |
| <b>4561100 Total</b> |                      |       | <b>-29,813</b> | <b>-453</b> | <b>-7,672</b> | <b>-2,461</b> | <b>-4,416</b> | <b>-13,020</b> | <b>-1,780</b> | <b>-10</b> | <b>0</b> |
| 4561910              | S/T FIRM WHEEL REV   | SG    | -1,893         | -29         | -487          | -156          | -280          | -827           | -113          | -1         | 0        |
| <b>4561910 Total</b> |                      |       | <b>-1,893</b>  | <b>-29</b>  | <b>-487</b>   | <b>-156</b>   | <b>-280</b>   | <b>-827</b>    | <b>-113</b>   | <b>-1</b>  | <b>0</b> |
| 4561920              | L/T FIRM WHEEL REV   | SG    | -12,956        | -197        | -3,334        | -1,069        | -1,919        | -5,658         | -774          | -4         | 0        |
| 4561920              | L/T FIRM WHEEL REV   | SG    | -7,794         | -118        | -2,006        | -643          | -1,155        | -3,404         | -465          | -3         | 0        |
| 4561920              | L/T FIRM WHEEL REV   | SG    | -21,854        | -332        | -5,624        | -1,804        | -3,238        | -9,544         | -1,305        | -7         | 0        |
| 4561920              | L/T FIRM WHEEL REV   | SG    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 4561920              | L/T FIRM WHEEL REV   | SG    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 4561920              | L/T FIRM WHEEL REV   | SG    | -29,388        | -447        | -7,563        | -2,426        | -4,354        | -12,835        | -1,755        | -10        | 0        |



### Electric Operations Revenue

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Account            | Alloc | Total          | Calif         | Oregon         | Wash          | Wyoming        | Utah           | Idaho         | FERC       | Other    |
|----------------------|------------------------------|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------|
| <b>4561920 Total</b> |                              |       | <b>-71,993</b> | <b>-1,094</b> | <b>-18,526</b> | <b>-5,943</b> | <b>-10,665</b> | <b>-31,441</b> | <b>-4,299</b> | <b>-24</b> | <b>0</b> |
| 4561930              | NON-FIRM WHEEL REV           | SE    | -14,289        | -213          | -3,512         | -1,109        | -2,386         | -6,142         | -922          | -5         | 0        |
| 4561930              | NON-FIRM WHEEL REV           | SE    | -177           | -3            | -44            | -14           | -30            | -76            | -11           | 0          | 0        |
| <b>4561930 Total</b> |                              |       | <b>-14,466</b> | <b>-216</b>   | <b>-3,556</b>  | <b>-1,123</b> | <b>-2,416</b>  | <b>-6,218</b>  | <b>-934</b>   | <b>-5</b>  | <b>0</b> |
| 4561990              | TRANSMN REV REFUND           | SG    | -76            | -1            | -20            | -6            | -11            | -33            | -5            | 0          | 0        |
| 4561990              | TRANSMN REV REFUND           | SG    | 1,336          | 20            | 344            | 110           | 198            | 584            | 80            | 0          | 0        |
| 4561990              | TRANSMN REV REFUND           | SG    | 930            | 14            | 239            | 77            | 138            | 406            | 56            | 0          | 0        |
| 4561990              | TRANSMN REV REFUND           | SG    | 289            | 4             | 74             | 24            | 43             | 126            | 17            | 0          | 0        |
| 4561990              | TRANSMN REV REFUND           | SG    | 645            | 10            | 166            | 53            | 95             | 282            | 38            | 0          | 0        |
| <b>4561990 Total</b> |                              |       | <b>3,123</b>   | <b>47</b>     | <b>804</b>     | <b>258</b>    | <b>463</b>     | <b>1,364</b>   | <b>186</b>    | <b>1</b>   | <b>0</b> |
| 4562100              | USE OF FACIL REV             | SG    | -20            | 0             | -5             | -2            | -3             | -9             | -1            | 0          | 0        |
| <b>4562100 Total</b> | "INCOME FROM FISH, WILDLIFE" |       | <b>-20</b>     | <b>0</b>      | <b>-5</b>      | <b>-2</b>     | <b>-3</b>      | <b>-9</b>      | <b>-1</b>     | <b>0</b>   | <b>0</b> |
| 4562300              | MISC OTHER REV               | SG    | -30            | 0             | -8             | -2            | -4             | -13            | -2            | 0          | 0        |
| 4562300              | MISC OTHER REV               | UT    | -24            | 0             | 0              | 0             | 0              | -24            | 0             | 0          | 0        |
| 4562300              | MISC OTHER REV               | WA    | 52             | 0             | 0              | 52            | 0              | 0              | 0             | 0          | 0        |
| 4562300              | MISC OTHER REV               | SG    | -2,040         | -31           | -525           | -168          | -302           | -891           | -122          | -1         | 0        |
| 4562300              | MISC OTHER REV               | UT    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 4562300              | MISC OTHER REV               | SG    | -6             | 0             | -1             | 0             | -1             | -2             | 0             | 0          | 0        |
| 4562300              | MISC OTHER REV               | SG    | -4,492         | -68           | -1,156         | -371          | -665           | -1,962         | -268          | -2         | 0        |
| 4562300              | MISC OTHER REV               | SG    | -659           | -10           | -170           | -54           | -98            | -288           | -39           | 0          | 0        |
| 4562300              | MISC OTHER REV               | SG    | -396           | -6            | -102           | -33           | -59            | -173           | -24           | 0          | 0        |
| 4562300              | MISC OTHER REV               | WYP   | -303           | 0             | 0              | 0             | -303           | 0              | 0             | 0          | 0        |
| 4562300              | MISC OTHER REV               | SG    | 367            | 6             | 94             | 30            | 54             | 160            | 22            | 0          | 0        |
| 4562300              | MISC OTHER REV               | SG    | -10,149        | -154          | -2,612         | -838          | -1,503         | -4,432         | -606          | -3         | 0        |
| 4562300              | MISC OTHER REV               | SG    | -17            | 0             | -4             | -1            | -2             | -7             | -1            | 0          | 0        |
| 4562300              | MISC OTHER REV               | SG    | -484           | -7            | -125           | -40           | -72            | -211           | -29           | 0          | 0        |
| 4562300              | MISC OTHER REV               | SG    | -1,270         | -19           | -327           | -105          | -188           | -555           | -76           | 0          | 0        |
| <b>4562300 Total</b> |                              |       | <b>-19,450</b> | <b>-291</b>   | <b>-4,934</b>  | <b>-1,531</b> | <b>-3,144</b>  | <b>-8,398</b>  | <b>-1,145</b> | <b>-6</b>  | <b>0</b> |
| 4562310              | EIM - MISCELLANEOUS          | SG    | -24            | 0             | -6             | -2            | -4             | -11            | -1            | 0          | 0        |
| <b>4562310 Total</b> |                              |       | <b>-24</b>     | <b>0</b>      | <b>-6</b>      | <b>-2</b>     | <b>-4</b>      | <b>-11</b>     | <b>-1</b>     | <b>0</b>   | <b>0</b> |
| 4562400              | M&S INVENTORY SALES          | IDU   | -1             | 0             | 0              | 0             | 0              | 0              | -1            | 0          | 0        |
| 4562400              | M&S INVENTORY SALES          | OR    | -2             | 0             | -2             | 0             | 0              | 0              | 0             | 0          | 0        |
| 4562400              | M&S INVENTORY SALES          | SG    | -2             | 0             | -1             | 0             | 0              | -1             | 0             | 0          | 0        |
| 4562400              | M&S INVENTORY SALES          | SO    | -3,213         | -69           | -870           | -258          | -443           | -1,387         | -185          | -1         | 0        |
| 4562400              | M&S INVENTORY SALES          | UT    | -66            | 0             | 0              | 0             | 0              | -66            | 0             | 0          | 0        |
| 4562400              | M&S INVENTORY SALES          | WA    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 4562400              | M&S INVENTORY SALES          | WYP   | -2             | 0             | 0              | 0             | -2             | 0              | 0             | 0          | 0        |
| <b>4562400 Total</b> |                              |       | <b>-3,286</b>  | <b>-69</b>    | <b>-873</b>    | <b>-258</b>   | <b>-445</b>    | <b>-1,454</b>  | <b>-186</b>   | <b>-1</b>  | <b>0</b> |
| 4562500              | M&S INV COST OF SALE         | UT    | 2,708          | 0             | 0              | 0             | 0              | 2,708          | 0             | 0          | 0        |
| <b>4562500 Total</b> |                              |       | <b>2,708</b>   | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>2,708</b>   | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 4562700              | RNW ENRGY CRDT SALES         | SG    | -1,345         | -20           | -346           | -111          | -199           | -588           | -80           | 0          | 0        |



**Electric Operations Revenue**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Account                      | Alloc | Total      | Calif    | Oregon     | Wash     | Wyoming  | Utah       | Idaho    | FERC   | Other   |
|----------------------|--|-------|------------|----------|------------|----------|----------|------------|----------|--------|---------|
| 4562700              | RNW ENRGY CRDT SALES                   | SG    | 598        | 9        | 154        | 49       | 89       | 261        | 36       | 0      | 0       |
| 4562700              | Renewable Energy Credit Sales-Estimate | SG    | -4,113     | -63      | -1,058     | -339     | -609     | -1,796     | -246     | -1     | 0       |
| 4562700              | Renewable Energy Credit Sales          | SG    | 3,779      | 0        | 0          | 0        | 0        | 0          | 0        | 0      | 3,779   |
| 4562700              | Renwbl En Cr Sls-Amt                   | OTHER | -8         | 0        | -2         | -1       | -1       | -3         | 0        | 0      | 0       |
| 4562700              | REC Sales - Wind Wake Loss Indemnity   | SG    | -1,089     | -74      | -1,253     | -402     | -721     | -2,126     | -291     | -2     | 3,779   |
| <b>4562700 Total</b> |  |       | -10,681    | 0        | 0          | 0        | 0        | 0          | 0        | 0      | -10,681 |
| 4562800              | CA GHG Allowance Revenues              | OTHER | 10,681     | 0        | 0          | 0        | 0        | 0          | 0        | 0      | 10,681  |
| 4562800              | CA GHG Emission Allo                   | OTHER | -8,113     | 0        | 0          | 0        | 0        | 0          | 0        | 0      | -8,113  |
| 4562800              | CA GHG Allowance Revenues - Deferral   | OTHER | -8,113     | 0        | 0          | 0        | 0        | 0          | 0        | 0      | -8,113  |
| 4562800              | CA GHG Emission Allo                   | OTHER | -8,113     | 0        | 0          | 0        | 0        | 0          | 0        | 0      | -8,113  |
| <b>4562800 Total</b> |  |       | 10,683     | 0        | 10,683     | 0        | 0        | 0          | 0        | 0      | 0       |
| 4563500              | Oth Elec Rev-Def Trn                   | OR    | -6,705     | 0        | -6,705     | 0        | 0        | 0          | 0        | 0      | 0       |
| 4563500              | FERC Transmission Refund-Deferral      | OR    | 3,979      | 0        | 3,979      | 0        | 0        | 0          | 0        | 0      | 0       |
| 4563500              | Oth Elec Rev-Def Trn                   | OR    | -6,705     | 0        | -6,705     | 0        | 0        | 0          | 0        | 0      | 0       |
| 4563500              | FERC Transmission Refund-Amortz        | OR    | 3,979      | 0        | 3,979      | 0        | 0        | 0          | 0        | 0      | 0       |
| <b>4563500 Total</b> |  |       | -5,242,966 | -110,281 | -1,416,316 | -376,662 | -741,073 | -2,188,432 | -317,674 | -7,725 | -84,803 |
| <b>Grand Total</b>   |  |       |            |          |            |          |          |            |          |        |         |

## **B2. O&M EXPENSE**



### Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total          | Calif         | Oregon         | Wash          | Wyoming        | Utah           | Idaho         | FERC       | Other    |
|----------------------|----------------------|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------|
| 5000000              | OPER SUPV & ENG      | SG    | 18,314         | 278           | 4,713          | 1,512         | 2,713          | 7,998          | 1,094         | 6          | 0        |
| <b>5000000 Total</b> |                      |       | <b>18,314</b>  | <b>278</b>    | <b>4,713</b>   | <b>1,512</b>  | <b>2,713</b>   | <b>7,998</b>   | <b>1,094</b>  | <b>6</b>   | <b>0</b> |
| 5001000              | OPER SUPV & ENG      | SG    | 250            | 4             | 64             | 21            | 37             | 109            | 15            | 0          | 0        |
| <b>5001000 Total</b> |                      |       | <b>250</b>     | <b>4</b>      | <b>64</b>      | <b>21</b>     | <b>37</b>      | <b>109</b>     | <b>15</b>     | <b>0</b>   | <b>0</b> |
| 5010000              | FUEL_CONSUMED        | SE    | 3,809          | 57            | 936            | 296           | 636            | 1,637          | 246           | 1          | 0        |
| <b>5010000 Total</b> |                      |       | <b>3,809</b>   | <b>57</b>     | <b>936</b>     | <b>296</b>    | <b>636</b>     | <b>1,637</b>   | <b>246</b>    | <b>1</b>   | <b>0</b> |
| 5011000              | FUEL_CONSUMED-COAL   | SE    | 765,181        | 11,407        | 188,072        | 59,401        | 127,769        | 328,907        | 49,381        | 244        | 0        |
| <b>5011000 Total</b> |                      |       | <b>765,181</b> | <b>11,407</b> | <b>188,072</b> | <b>59,401</b> | <b>127,769</b> | <b>328,907</b> | <b>49,381</b> | <b>244</b> | <b>0</b> |
| 5011200              | FUEL - OVRBDN AMORT  | IDU   | -93            | 0             | 0              | 0             | 0              | 0              | -93           | 0          | 0        |
| 5011200              | FUEL - OVRBDN AMORT  | WYP   | -262           | 0             | 0              | 0             | -262           | 0              | 0             | 0          | 0        |
| <b>5011200 Total</b> |                      |       | <b>-355</b>    | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>-262</b>    | <b>0</b>       | <b>-93</b>    | <b>0</b>   | <b>0</b> |
| 5011500              | FUEL REG CST DFRL AM | CA    | -345           | -345          | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 5011500              | FUEL REG CST DFRL AM | OR    | 671            | 0             | 671            | 0             | 0              | 0              | 0             | 0          | 0        |
| 5011500              | FUEL REG CST DFRL AM | SE    | 34,274         | 511           | 8,424          | 2,661         | 5,723          | 14,732         | 2,212         | 11         | 0        |
| 5011500              | FUEL REG CST DFRL AM | WA    | -1,546         | 0             | 0              | -1,546        | 0              | 0              | 0             | 0          | 0        |
| 5011500              | FUEL REG CST DFRL AM | WYP   | -1,055         | 0             | 0              | 0             | -1,055         | 0              | 0             | 0          | 0        |
| <b>5011500 Total</b> |                      |       | <b>31,999</b>  | <b>166</b>    | <b>9,095</b>   | <b>1,114</b>  | <b>4,668</b>   | <b>14,732</b>  | <b>2,212</b>  | <b>11</b>  | <b>0</b> |
| 5012000              | FUEL HAND-COAL       | SE    | 9,002          | 134           | 2,213          | 699           | 1,503          | 3,870          | 581           | 3          | 0        |
| <b>5012000 Total</b> |                      |       | <b>9,002</b>   | <b>134</b>    | <b>2,213</b>   | <b>699</b>    | <b>1,503</b>   | <b>3,870</b>   | <b>581</b>    | <b>3</b>   | <b>0</b> |
| 5013000              | START UP FUEL - GAS  | SE    | 381            | 6             | 94             | 30            | 64             | 164            | 25            | 0          | 0        |
| <b>5013000 Total</b> |                      |       | <b>381</b>     | <b>6</b>      | <b>94</b>      | <b>30</b>     | <b>64</b>      | <b>164</b>     | <b>25</b>     | <b>0</b>   | <b>0</b> |
| 5013500              | FUEL_CONSUMED-GAS    | SE    | 2,678          | 40            | 658            | 208           | 447            | 1,151          | 173           | 1          | 0        |
| <b>5013500 Total</b> |                      |       | <b>2,678</b>   | <b>40</b>     | <b>658</b>     | <b>208</b>    | <b>447</b>     | <b>1,151</b>   | <b>173</b>    | <b>1</b>   | <b>0</b> |
| 5014000              | FUEL_CONSUMED-DIESEL | SE    | 5              | 5             | 0              | 1             | 0              | 2              | 0             | 0          | 0        |
| <b>5014000 Total</b> |                      |       | <b>5</b>       | <b>5</b>      | <b>0</b>       | <b>1</b>      | <b>0</b>       | <b>2</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 5014500              | START UP FUEL-DIESEL | SE    | 4,510          | 67            | 1,109          | 350           | 753            | 1,939          | 291           | 1          | 0        |
| <b>5014500 Total</b> |                      |       | <b>4,510</b>   | <b>67</b>     | <b>1,109</b>   | <b>350</b>    | <b>753</b>     | <b>1,939</b>   | <b>291</b>    | <b>1</b>   | <b>0</b> |
| 5015000              | FUEL_CONS-RES DISP   | SE    | 82             | 1             | 20             | 6             | 14             | 35             | 5             | 0          | 0        |
| <b>5015000 Total</b> |                      |       | <b>82</b>      | <b>1</b>      | <b>20</b>      | <b>6</b>      | <b>14</b>      | <b>35</b>      | <b>5</b>      | <b>0</b>   | <b>0</b> |
| 5020000              | STEAM EXPENSES       | SG    | 44,577         | 678           | 11,471         | 3,680         | 6,604          | 19,468         | 2,662         | 15         | 0        |
| <b>5020000 Total</b> |                      |       | <b>44,577</b>  | <b>678</b>    | <b>11,471</b>  | <b>3,680</b>  | <b>6,604</b>   | <b>19,468</b>  | <b>2,662</b>  | <b>15</b>  | <b>0</b> |
| 5022000              | STM EXP - FLYASH     | SG    | 1,483          | 23            | 382            | 122           | 220            | 648            | 89            | 0          | 0        |
| <b>5022000 Total</b> |                      |       | <b>1,483</b>   | <b>23</b>     | <b>382</b>     | <b>122</b>    | <b>220</b>     | <b>648</b>     | <b>89</b>     | <b>0</b>   | <b>0</b> |
| 5023000              | STM EXP BOTTOM ASH   | SG    | 16             | 0             | 4              | 1             | 2              | 7              | 1             | 0          | 0        |
| <b>5023000 Total</b> |                      |       | <b>16</b>      | <b>0</b>      | <b>4</b>       | <b>1</b>      | <b>2</b>       | <b>7</b>       | <b>1</b>      | <b>0</b>   | <b>0</b> |
| 5024000              | STM EXP SCRUBBER     | SG    | 2,272          | 35            | 585            | 188           | 337            | 992            | 136           | 1          | 0        |
| <b>5024000 Total</b> |                      |       | <b>2,272</b>   | <b>35</b>     | <b>585</b>     | <b>188</b>    | <b>337</b>     | <b>992</b>     | <b>136</b>    | <b>1</b>   | <b>0</b> |
| 5029000              | STM EXP - OTHER      | SG    | 17,450         | 265           | 4,490          | 1,440         | 2,585          | 7,621          | 1,042         | 6          | 0        |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code       | Alloc | Total          | Calif       | Oregon        | Wash          | Wyoming       | Utah           | Idaho         | FERC       | Other    |
|----------------------|----------------------------|-------|----------------|-------------|---------------|---------------|---------------|----------------|---------------|------------|----------|
| <b>5029000 Total</b> |                            |       | <b>17,450</b>  | <b>265</b>  | <b>4,490</b>  | <b>1,440</b>  | <b>2,585</b>  | <b>7,621</b>   | <b>1,042</b>  | <b>6</b>   | <b>0</b> |
| 5030000              | NPX Net Power Cost Expense | SE    | 4,677          | 70          | 1,150         | 363           | 781           | 2,010          | 302           | 1          | 0        |
| <b>5030000 Total</b> |                            |       | <b>4,677</b>   | <b>70</b>   | <b>1,150</b>  | <b>363</b>    | <b>781</b>    | <b>2,010</b>   | <b>302</b>    | <b>1</b>   | <b>0</b> |
| 5050000              | ELECTRIC EXPENSES          | SG    | 1,186          | 18          | 305           | 98            | 176           | 518            | 71            | 0          | 0        |
| <b>5050000 Total</b> |                            |       | <b>1,186</b>   | <b>18</b>   | <b>305</b>    | <b>98</b>     | <b>176</b>    | <b>518</b>     | <b>71</b>     | <b>0</b>   | <b>0</b> |
| 5051000              | ELEC EXP GENERAL           | SG    | 29             | 0           | 7             | 2             | 4             | 13             | 2             | 0          | 0        |
| <b>5051000 Total</b> |                            |       | <b>29</b>      | <b>0</b>    | <b>7</b>      | <b>2</b>      | <b>4</b>      | <b>13</b>      | <b>2</b>      | <b>0</b>   | <b>0</b> |
| 5060000              | MISC STEAM PWR EXP         | SG    | 31,241         | 475         | 8,039         | 2,579         | 4,628         | 13,644         | 1,866         | 10         | 0        |
| <b>5060000 Total</b> |                            |       | <b>31,241</b>  | <b>475</b>  | <b>8,039</b>  | <b>2,579</b>  | <b>4,628</b>  | <b>13,644</b>  | <b>1,866</b>  | <b>10</b>  | <b>0</b> |
| 5061000              | MISC STM EXP - CON         | SG    | 832            | 13          | 214           | 69            | 123           | 363            | 50            | 0          | 0        |
| <b>5061000 Total</b> |                            |       | <b>832</b>     | <b>13</b>   | <b>214</b>    | <b>69</b>     | <b>123</b>    | <b>363</b>     | <b>50</b>     | <b>0</b>   | <b>0</b> |
| 5061100              | MISC STM EXP PLCLU         | SG    | 1,379          | 21          | 355           | 114           | 204           | 602            | 82            | 0          | 0        |
| <b>5061100 Total</b> |                            |       | <b>1,379</b>   | <b>21</b>   | <b>355</b>    | <b>114</b>    | <b>204</b>    | <b>602</b>     | <b>82</b>     | <b>0</b>   | <b>0</b> |
| 5061300              | MISC STM EXP COMPT         | SG    | 295            | 4           | 76            | 24            | 44            | 129            | 18            | 0          | 0        |
| <b>5061300 Total</b> |                            |       | <b>295</b>     | <b>4</b>    | <b>76</b>     | <b>24</b>     | <b>44</b>     | <b>129</b>     | <b>18</b>     | <b>0</b>   | <b>0</b> |
| 5061400              | MISC STM EXP OFFIC         | SG    | 2,524          | 38          | 649           | 208           | 374           | 1,102          | 151           | 1          | 0        |
| <b>5061400 Total</b> |                            |       | <b>2,524</b>   | <b>38</b>   | <b>649</b>    | <b>208</b>    | <b>374</b>    | <b>1,102</b>   | <b>151</b>    | <b>1</b>   | <b>0</b> |
| 5061500              | MISC STM EXP COMM          | SG    | 163            | 2           | 42            | 13            | 24            | 71             | 10            | 0          | 0        |
| <b>5061500 Total</b> |                            |       | <b>163</b>     | <b>2</b>    | <b>42</b>     | <b>13</b>     | <b>24</b>     | <b>71</b>      | <b>10</b>     | <b>0</b>   | <b>0</b> |
| 5061600              | MISC STM EXP FIRE          | SG    | -11            | 0           | -3            | -1            | -2            | -5             | -1            | 0          | 0        |
| <b>5061600 Total</b> |                            |       | <b>-11</b>     | <b>0</b>    | <b>-3</b>     | <b>-1</b>     | <b>-2</b>     | <b>-5</b>      | <b>-1</b>     | <b>0</b>   | <b>0</b> |
| 5062000              | MISC STM - ENVRMNT         | SG    | 2,507          | 38          | 645           | 207           | 371           | 1,095          | 150           | 1          | 0        |
| <b>5062000 Total</b> |                            |       | <b>2,507</b>   | <b>38</b>   | <b>645</b>    | <b>207</b>    | <b>371</b>    | <b>1,095</b>   | <b>150</b>    | <b>1</b>   | <b>0</b> |
| 5063000              | MISC STEAM JVA CR          | SG    | -36,460        | -554        | -9,382        | -3,010        | -5,401        | -15,923        | -2,177        | -12        | 0        |
| <b>5063000 Total</b> |                            |       | <b>-36,460</b> | <b>-554</b> | <b>-9,382</b> | <b>-3,010</b> | <b>-5,401</b> | <b>-15,923</b> | <b>-2,177</b> | <b>-12</b> | <b>0</b> |
| 5064000              | MISC STM EXP RCRT          | SG    | 12             | 0           | 3             | 1             | 2             | 5              | 1             | 0          | 0        |
| <b>5064000 Total</b> |                            |       | <b>12</b>      | <b>0</b>    | <b>3</b>      | <b>1</b>      | <b>2</b>      | <b>5</b>       | <b>1</b>      | <b>0</b>   | <b>0</b> |
| 5065000              | MISC STM EXP - SEC         | SG    | 712            | 11          | 183           | 59            | 105           | 311            | 42            | 0          | 0        |
| <b>5065000 Total</b> |                            |       | <b>712</b>     | <b>11</b>   | <b>183</b>    | <b>59</b>     | <b>105</b>    | <b>311</b>     | <b>42</b>     | <b>0</b>   | <b>0</b> |
| 5066000              | MISC STM EXP -SFTY         | SG    | 1,279          | 19          | 329           | 106           | 190           | 559            | 76            | 0          | 0        |
| <b>5066000 Total</b> |                            |       | <b>1,279</b>   | <b>19</b>   | <b>329</b>    | <b>106</b>    | <b>190</b>    | <b>559</b>     | <b>76</b>     | <b>0</b>   | <b>0</b> |
| 5067000              | MISC STM EXP TRNG          | SG    | 4,260          | 65          | 1,096         | 352           | 631           | 1,861          | 254           | 1          | 0        |
| <b>5067000 Total</b> |                            |       | <b>4,260</b>   | <b>65</b>   | <b>1,096</b>  | <b>352</b>    | <b>631</b>    | <b>1,861</b>   | <b>254</b>    | <b>1</b>   | <b>0</b> |
| 5069000              | MISC STM EXP WTSFY         | SG    | 258            | 4           | 66            | 21            | 38            | 113            | 15            | 0          | 0        |
| <b>5069000 Total</b> |                            |       | <b>258</b>     | <b>4</b>    | <b>66</b>     | <b>21</b>     | <b>38</b>     | <b>113</b>     | <b>15</b>     | <b>0</b>   | <b>0</b> |
| 5069900              | MISC STM EXP MISC          | SG    | 3,196          | 49          | 823           | 264           | 474           | 1,396          | 191           | 1          | 0        |
| <b>5069900 Total</b> |                            |       | <b>3,196</b>   | <b>49</b>   | <b>823</b>    | <b>264</b>    | <b>474</b>    | <b>1,396</b>   | <b>191</b>    | <b>1</b>   | <b>0</b> |



### Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho        | FERC     | Other    |
|----------------------|----------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|----------|----------|
| 5070000              | RENTS (STEAM GEN)    | SG    | 549           | 8          | 141          | 45           | 81           | 240          | 33           | 0        | 0        |
| <b>5070000 Total</b> |                      |       | <b>549</b>    | <b>8</b>   | <b>141</b>   | <b>45</b>    | <b>81</b>    | <b>240</b>   | <b>33</b>    | <b>0</b> | <b>0</b> |
| 5100000              | MNT SUPERV & ENG     | SG    | 4,383         | 67         | 1,128        | 362          | 649          | 1,914        | 262          | 1        | 0        |
| <b>5100000 Total</b> |                      |       | <b>4,383</b>  | <b>67</b>  | <b>1,128</b> | <b>362</b>   | <b>649</b>   | <b>1,914</b> | <b>262</b>   | <b>1</b> | <b>0</b> |
| 5101000              | MNTNCE SUPVSN & ENG  | SG    | 3,617         | 55         | 931          | 299          | 536          | 1,580        | 216          | 1        | 0        |
| <b>5101000 Total</b> |                      |       | <b>3,617</b>  | <b>55</b>  | <b>931</b>   | <b>299</b>   | <b>536</b>   | <b>1,580</b> | <b>216</b>   | <b>1</b> | <b>0</b> |
| 5110000              | MNT OF STRUCTURES    | SG    | 5,701         | 87         | 1,467        | 471          | 845          | 2,490        | 340          | 2        | 0        |
| <b>5110000 Total</b> |                      |       | <b>5,701</b>  | <b>87</b>  | <b>1,467</b> | <b>471</b>   | <b>845</b>   | <b>2,490</b> | <b>340</b>   | <b>2</b> | <b>0</b> |
| 5111000              | MNT OF STRUCTURES    | SG    | 7,866         | 120        | 2,024        | 649          | 1,165        | 3,435        | 470          | 3        | 0        |
| <b>5111000 Total</b> |                      |       | <b>7,866</b>  | <b>120</b> | <b>2,024</b> | <b>649</b>   | <b>1,165</b> | <b>3,435</b> | <b>470</b>   | <b>3</b> | <b>0</b> |
| 5111100              | MNT STRCT PMP PLNT   | SG    | 1,317         | 20         | 339          | 109          | 195          | 575          | 79           | 0        | 0        |
| <b>5111100 Total</b> |                      |       | <b>1,317</b>  | <b>20</b>  | <b>339</b>   | <b>109</b>   | <b>195</b>   | <b>575</b>   | <b>79</b>    | <b>0</b> | <b>0</b> |
| 5111200              | MNT STRCT WASTE WT   | SG    | 865           | 13         | 223          | 71           | 128          | 378          | 52           | 0        | 0        |
| <b>5111200 Total</b> |                      |       | <b>865</b>    | <b>13</b>  | <b>223</b>   | <b>71</b>    | <b>128</b>   | <b>378</b>   | <b>52</b>    | <b>0</b> | <b>0</b> |
| 5112000              | STRUCTURAL SYSTEMS   | SG    | 10,491        | 159        | 2,700        | 866          | 1,554        | 4,582        | 626          | 4        | 0        |
| <b>5112000 Total</b> |                      |       | <b>10,491</b> | <b>159</b> | <b>2,700</b> | <b>866</b>   | <b>1,554</b> | <b>4,582</b> | <b>626</b>   | <b>4</b> | <b>0</b> |
| 5114000              | MNT OF STRCT CATH    | SG    | 34            | 1          | 9            | 3            | 5            | 15           | 2            | 0        | 0        |
| <b>5114000 Total</b> |                      |       | <b>34</b>     | <b>1</b>   | <b>9</b>     | <b>3</b>     | <b>5</b>     | <b>15</b>    | <b>2</b>     | <b>0</b> | <b>0</b> |
| 5116000              | MNT STRCT DAM RIVR   | SG    | 73            | 1          | 19           | 6            | 11           | 32           | 4            | 0        | 0        |
| <b>5116000 Total</b> |                      |       | <b>73</b>     | <b>1</b>   | <b>19</b>    | <b>6</b>     | <b>11</b>    | <b>32</b>    | <b>4</b>     | <b>0</b> | <b>0</b> |
| 5117000              | MNT STRCT FIRE PRT   | SG    | 1,160         | 18         | 299          | 96           | 172          | 507          | 69           | 0        | 0        |
| <b>5117000 Total</b> |                      |       | <b>1,160</b>  | <b>18</b>  | <b>299</b>   | <b>96</b>    | <b>172</b>   | <b>507</b>   | <b>69</b>    | <b>0</b> | <b>0</b> |
| 5118000              | MNT STRCT-GROUNDS    | SG    | 1,815         | 28         | 467          | 150          | 269          | 793          | 108          | 1        | 0        |
| <b>5118000 Total</b> |                      |       | <b>1,815</b>  | <b>28</b>  | <b>467</b>   | <b>150</b>   | <b>269</b>   | <b>793</b>   | <b>108</b>   | <b>1</b> | <b>0</b> |
| 5119000              | MNT OF STRCT-HVAC    | SG    | 1,377         | 21         | 354          | 114          | 204          | 601          | 82           | 0        | 0        |
| <b>5119000 Total</b> |                      |       | <b>1,377</b>  | <b>21</b>  | <b>354</b>   | <b>114</b>   | <b>204</b>   | <b>601</b>   | <b>82</b>    | <b>0</b> | <b>0</b> |
| 5119900              | MNT OF STRCT-MISC    | SG    | 493           | 7          | 127          | 41           | 73           | 215          | 29           | 0        | 0        |
| <b>5119900 Total</b> |                      |       | <b>493</b>    | <b>7</b>   | <b>127</b>   | <b>41</b>    | <b>73</b>    | <b>215</b>   | <b>29</b>    | <b>0</b> | <b>0</b> |
| 5120000              | MANT OF BOILR PLNT   | SG    | 16,315        | 248        | 4,198        | 1,347        | 2,417        | 7,125        | 974          | 5        | 0        |
| <b>5120000 Total</b> |                      |       | <b>16,315</b> | <b>248</b> | <b>4,198</b> | <b>1,347</b> | <b>2,417</b> | <b>7,125</b> | <b>974</b>   | <b>5</b> | <b>0</b> |
| 5121000              | MNT BOILR-AIR HTR    | SG    | 17,074        | 260        | 4,394        | 1,409        | 2,529        | 7,457        | 1,020        | 6        | 0        |
| <b>5121000 Total</b> |                      |       | <b>17,074</b> | <b>260</b> | <b>4,394</b> | <b>1,409</b> | <b>2,529</b> | <b>7,457</b> | <b>1,020</b> | <b>6</b> | <b>0</b> |
| 5121100              | MNT BOILR-CHEM FD    | SG    | 102           | 2          | 26           | 8            | 15           | 45           | 6            | 0        | 0        |
| <b>5121100 Total</b> |                      |       | <b>102</b>    | <b>2</b>   | <b>26</b>    | <b>8</b>     | <b>15</b>    | <b>45</b>    | <b>6</b>     | <b>0</b> | <b>0</b> |
| 5121200              | MNT BOILR-CL HANDL   | SG    | 4,869         | 74         | 1,253        | 402          | 721          | 2,126        | 291          | 2        | 0        |
| <b>5121200 Total</b> |                      |       | <b>4,869</b>  | <b>74</b>  | <b>1,253</b> | <b>402</b>   | <b>721</b>   | <b>2,126</b> | <b>291</b>   | <b>2</b> | <b>0</b> |
| 5121400              | MNT BOIL-DEMNERLZ    | SG    | 748           | 11         | 192          | 62           | 111          | 326          | 45           | 0        | 0        |





**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other |
|----------------------|----------------------|-------|-------|-------|--------|------|---------|-------|-------|------|-------|
| <b>5121400 Total</b> |                      |       |       | 748   | 11     | 192  | 62      | 111   | 326   | 45   | 0     |
| 5121500              | MNT BOIL-EXTRC STM   | SG    |       | 273   | 4      | 70   | 23      | 40    | 119   | 16   | 0     |
| <b>5121500 Total</b> |                      |       |       | 273   | 4      | 70   | 23      | 40    | 119   | 16   | 0     |
| 5121600              | MNT BOILR-FLYASH     | SG    | 5,094 | 77    | 1,311  | 420  | 755     | 2,225 | 304   | 2    | 0     |
| <b>5121600 Total</b> |                      |       | 5,094 | 77    | 1,311  | 420  | 755     | 2,225 | 304   | 2    | 0     |
| 5121700              | MNT BOIL-FUEL OIL    | SG    | 799   | 12    | 206    | 66   | 118     | 349   | 48    | 0    | 0     |
| <b>5121700 Total</b> |                      |       | 799   | 12    | 206    | 66   | 118     | 349   | 48    | 0    | 0     |
| 5121800              | MNT BOIL-FEEDWATR    | SG    | 4,047 | 62    | 1,042  | 334  | 600     | 1,768 | 242   | 1    | 0     |
| <b>5121800 Total</b> |                      |       | 4,047 | 62    | 1,042  | 334  | 600     | 1,768 | 242   | 1    | 0     |
| 5121900              | MNT BOIL-FRZ PRTEC   | SG    | 33    | 1     | 9      | 3    | 5       | 15    | 2     | 0    | 0     |
| <b>5121900 Total</b> |                      |       | 33    | 1     | 9      | 3    | 5       | 15    | 2     | 0    | 0     |
| 5122000              | MNT BOILR-AUX SYST   | SG    | 670   | 10    | 173    | 55   | 99      | 293   | 40    | 0    | 0     |
| <b>5122000 Total</b> |                      |       | 670   | 10    | 173    | 55   | 99      | 293   | 40    | 0    | 0     |
| 5122100              | MNT BOILR-MAIN STM   | SG    | 1,736 | 26    | 447    | 143  | 257     | 758   | 104   | 1    | 0     |
| <b>5122100 Total</b> |                      |       | 1,736 | 26    | 447    | 143  | 257     | 758   | 104   | 1    | 0     |
| 5122200              | MNT BOIL-PLVRZD CL   | SG    | 8,162 | 124   | 2,100  | 674  | 1,209   | 3,564 | 487   | 3    | 0     |
| <b>5122200 Total</b> |                      |       | 8,162 | 124   | 2,100  | 674  | 1,209   | 3,564 | 487   | 3    | 0     |
| 5122300              | MNT BOIL-PRECIP/BAG  | SG    | 3,844 | 58    | 989    | 317  | 569     | 1,679 | 230   | 1    | 0     |
| <b>5122300 Total</b> |                      |       | 3,844 | 58    | 989    | 317  | 569     | 1,679 | 230   | 1    | 0     |
| 5122400              | MNT BOIL-PRTRT WTR   | SG    | 966   | 15    | 249    | 80   | 143     | 422   | 58    | 0    | 0     |
| <b>5122400 Total</b> |                      |       | 966   | 15    | 249    | 80   | 143     | 422   | 58    | 0    | 0     |
| 5122500              | MNT BOIL-RV OSMISIS  | SG    | 231   | 4     | 59     | 19   | 34      | 101   | 14    | 0    | 0     |
| <b>5122500 Total</b> |                      |       | 231   | 4     | 59     | 19   | 34      | 101   | 14    | 0    | 0     |
| 5122600              | MNT BOIL-RHEAT ST    | SG    | 642   | 10    | 165    | 53   | 95      | 280   | 38    | 0    | 0     |
| <b>5122600 Total</b> |                      |       | 642   | 10    | 165    | 53   | 95      | 280   | 38    | 0    | 0     |
| 5122800              | MNT BOIL-SOOTBLWG    | SG    | 1,806 | 27    | 465    | 149  | 268     | 789   | 108   | 1    | 0     |
| <b>5122800 Total</b> |                      |       | 1,806 | 27    | 465    | 149  | 268     | 789   | 108   | 1    | 0     |
| 5122900              | MNT BOILR-SCRUBBER   | SG    | 8,352 | 127   | 2,149  | 689  | 1,237   | 3,648 | 499   | 3    | 0     |
| <b>5122900 Total</b> |                      |       | 8,352 | 127   | 2,149  | 689  | 1,237   | 3,648 | 499   | 3    | 0     |
| 5123000              | MNT BOILR-BOTM ASH   | SG    | 3,197 | 49    | 823    | 264  | 474     | 1,396 | 191   | 1    | 0     |
| <b>5123000 Total</b> |                      |       | 3,197 | 49    | 823    | 264  | 474     | 1,396 | 191   | 1    | 0     |
| 5123100              | MNT BOIL-WTR TRTMT   | SG    | 279   | 4     | 72     | 23   | 41      | 122   | 17    | 0    | 0     |
| <b>5123100 Total</b> |                      |       | 279   | 4     | 72     | 23   | 41      | 122   | 17    | 0    | 0     |
| 5123200              | MNT BOIL-CNTL SUPT   | SG    | 1,400 | 21    | 360    | 116  | 207     | 611   | 84    | 0    | 0     |
| <b>5123200 Total</b> |                      |       | 1,400 | 21    | 360    | 116  | 207     | 611   | 84    | 0    | 0     |
| 5123300              | MAINT GEO GATH SYS   | SG    | 244   | 4     | 63     | 20   | 36      | 107   | 15    | 0    | 0     |
| <b>5123300 Total</b> |                      |       | 244   | 4     | 63     | 20   | 36      | 107   | 15    | 0    | 0     |



### Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho      | FERC     | Other    |
|----------------------|----------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 5123400              | MAINT OF BOILERS     | SG    | 1,796         | 27         | 462          | 148          | 266          | 784          | 107        | 1        | 0        |
| <b>5123400 Total</b> |                      |       | <b>1,796</b>  | <b>27</b>  | <b>462</b>   | <b>148</b>   | <b>266</b>   | <b>784</b>   | <b>107</b> | <b>1</b> | <b>0</b> |
| 5124000              | MNT BOILR-CONTROLS   | SG    | 1,287         | 20         | 331          | 106          | 191          | 562          | 77         | 0        | 0        |
| <b>5124000 Total</b> |                      |       | <b>1,287</b>  | <b>20</b>  | <b>331</b>   | <b>106</b>   | <b>191</b>   | <b>562</b>   | <b>77</b>  | <b>0</b> | <b>0</b> |
| 5125000              | MNT BOILER-DRAFT     | SG    | 4,681         | 71         | 1,205        | 386          | 693          | 2,044        | 280        | 2        | 0        |
| <b>5125000 Total</b> |                      |       | <b>4,681</b>  | <b>71</b>  | <b>1,205</b> | <b>386</b>   | <b>693</b>   | <b>2,044</b> | <b>280</b> | <b>2</b> | <b>0</b> |
| 5126000              | MNT BOILR-FIRESIDE   | SG    | 1,252         | 19         | 322          | 103          | 186          | 547          | 75         | 0        | 0        |
| <b>5126000 Total</b> |                      |       | <b>1,252</b>  | <b>19</b>  | <b>322</b>   | <b>103</b>   | <b>186</b>   | <b>547</b>   | <b>75</b>  | <b>0</b> | <b>0</b> |
| 5127000              | MNT BLR-BEARNG WTR   | SG    | 237           | 4          | 61           | 20           | 35           | 103          | 14         | 0        | 0        |
| <b>5127000 Total</b> |                      |       | <b>237</b>    | <b>4</b>   | <b>61</b>    | <b>20</b>    | <b>35</b>    | <b>103</b>   | <b>14</b>  | <b>0</b> | <b>0</b> |
| 5128000              | MNT BOILR WTR/STMD   | SG    | 4,370         | 66         | 1,125        | 361          | 647          | 1,909        | 261        | 1        | 0        |
| <b>5128000 Total</b> |                      |       | <b>4,370</b>  | <b>66</b>  | <b>1,125</b> | <b>361</b>   | <b>647</b>   | <b>1,909</b> | <b>261</b> | <b>1</b> | <b>0</b> |
| 5129000              | MNT BOIL-COMP AIR    | SG    | 844           | 13         | 217          | 70           | 125          | 369          | 50         | 0        | 0        |
| <b>5129000 Total</b> |                      |       | <b>844</b>    | <b>13</b>  | <b>217</b>   | <b>70</b>    | <b>125</b>   | <b>369</b>   | <b>50</b>  | <b>0</b> | <b>0</b> |
| 5129900              | MAINT BOILER-MISC    | SG    | 308           | 5          | 79           | 25           | 46           | 134          | 18         | 0        | 0        |
| <b>5129900 Total</b> |                      |       | <b>308</b>    | <b>5</b>   | <b>79</b>    | <b>25</b>    | <b>46</b>    | <b>134</b>   | <b>18</b>  | <b>0</b> | <b>0</b> |
| 5130000              | MAINT ELEC PLANT     | SG    | 4,761         | 72         | 1,225        | 393          | 705          | 2,079        | 284        | 2        | 0        |
| <b>5130000 Total</b> |                      |       | <b>4,761</b>  | <b>72</b>  | <b>1,225</b> | <b>393</b>   | <b>705</b>   | <b>2,079</b> | <b>284</b> | <b>2</b> | <b>0</b> |
| 5131000              | MAINT ELEC AC        | SG    | 14,793        | 225        | 3,807        | 1,221        | 2,191        | 6,461        | 883        | 5        | 0        |
| <b>5131000 Total</b> |                      |       | <b>14,793</b> | <b>225</b> | <b>3,807</b> | <b>1,221</b> | <b>2,191</b> | <b>6,461</b> | <b>883</b> | <b>5</b> | <b>0</b> |
| 5131100              | MAINT/LUBE-OIL SYS   | SG    | 609           | 9          | 157          | 50           | 90           | 266          | 36         | 0        | 0        |
| <b>5131100 Total</b> |                      |       | <b>609</b>    | <b>9</b>   | <b>157</b>   | <b>50</b>    | <b>90</b>    | <b>266</b>   | <b>36</b>  | <b>0</b> | <b>0</b> |
| 5131300              | MAINT/PREVENT ROUT   | SG    | 14            | 0          | 4            | 1            | 2            | 6            | 1          | 0        | 0        |
| <b>5131300 Total</b> |                      |       | <b>14</b>     | <b>0</b>   | <b>4</b>     | <b>1</b>     | <b>2</b>     | <b>6</b>     | <b>1</b>   | <b>0</b> | <b>0</b> |
| 5131400              | MAINT/MAIN TURBINE   | SG    | 4,685         | 71         | 1,206        | 387          | 694          | 2,046        | 280        | 2        | 0        |
| <b>5131400 Total</b> |                      |       | <b>4,685</b>  | <b>71</b>  | <b>1,206</b> | <b>387</b>   | <b>694</b>   | <b>2,046</b> | <b>280</b> | <b>2</b> | <b>0</b> |
| 5132000              | MAINT ALARMS/INFO    | SG    | 1,581         | 24         | 407          | 130          | 234          | 690          | 94         | 1        | 0        |
| <b>5132000 Total</b> |                      |       | <b>1,581</b>  | <b>24</b>  | <b>407</b>   | <b>130</b>   | <b>234</b>   | <b>690</b>   | <b>94</b>  | <b>1</b> | <b>0</b> |
| 5133000              | MAINT/AIR-COOL-CON   | SG    | 113           | 2          | 29           | 9            | 17           | 49           | 7          | 0        | 0        |
| <b>5133000 Total</b> |                      |       | <b>113</b>    | <b>2</b>   | <b>29</b>    | <b>9</b>     | <b>17</b>    | <b>49</b>    | <b>7</b>   | <b>0</b> | <b>0</b> |
| 5134000              | MAINT/COMPNT COOL    | SG    | 232           | 4          | 60           | 19           | 34           | 101          | 14         | 0        | 0        |
| <b>5134000 Total</b> |                      |       | <b>232</b>    | <b>4</b>   | <b>60</b>    | <b>19</b>    | <b>34</b>    | <b>101</b>   | <b>14</b>  | <b>0</b> | <b>0</b> |
| 5135000              | MAINT/COMPNT AUXIL   | SG    | 914           | 14         | 235          | 75           | 135          | 399          | 55         | 0        | 0        |
| <b>5135000 Total</b> |                      |       | <b>914</b>    | <b>14</b>  | <b>235</b>   | <b>75</b>    | <b>135</b>   | <b>399</b>   | <b>55</b>  | <b>0</b> | <b>0</b> |
| 5137000              | MAINT-COOLING TOWER  | SG    | 1,724         | 26         | 444          | 142          | 255          | 753          | 103        | 1        | 0        |
| <b>5137000 Total</b> |                      |       | <b>1,724</b>  | <b>26</b>  | <b>444</b>   | <b>142</b>   | <b>255</b>   | <b>753</b>   | <b>103</b> | <b>1</b> | <b>0</b> |
| 5138000              | MAINT-CIRCUL WATER   | SG    | 1,606         | 24         | 413          | 133          | 238          | 702          | 96         | 1        | 0        |



### Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account       | Secondary Group Code | Alloc | Total        | Calif      | Oregon       | Wash       | Wyoming      | Utah         | Idaho      | FERC     | Other    |
|-----------------------|----------------------|-------|--------------|------------|--------------|------------|--------------|--------------|------------|----------|----------|
| <b>51380000 Total</b> |                      |       | <b>1,606</b> | <b>24</b>  | <b>413</b>   | <b>133</b> | <b>238</b>   | <b>702</b>   | <b>96</b>  | <b>1</b> | <b>0</b> |
| 51390000              | MAINT-ELECT - DC     | SG    | 335          | 5          | 86           | 28         | 50           | 146          | 20         | 0        | 0        |
| <b>51390000 Total</b> |                      |       | <b>335</b>   | <b>5</b>   | <b>86</b>    | <b>28</b>  | <b>50</b>    | <b>146</b>   | <b>20</b>  | <b>0</b> | <b>0</b> |
| 51399000              | MNT ELEC PLT-MISC    | SG    | 30           | 0          | 8            | 2          | 4            | 13           | 2          | 0        | 0        |
| <b>51399000 Total</b> |                      |       | <b>30</b>    | <b>0</b>   | <b>8</b>     | <b>2</b>   | <b>4</b>     | <b>13</b>    | <b>2</b>   | <b>0</b> | <b>0</b> |
| 51400000              | MAINT MISC STM PLN   | SG    | 4,979        | 76         | 1,281        | 411        | 738          | 2,174        | 297        | 2        | 0        |
| <b>51400000 Total</b> |                      |       | <b>4,979</b> | <b>76</b>  | <b>1,281</b> | <b>411</b> | <b>738</b>   | <b>2,174</b> | <b>297</b> | <b>2</b> | <b>0</b> |
| 51410000              | MISC STM-COMP AIR    | SG    | 1,885        | 29         | 485          | 156        | 279          | 823          | 113        | 1        | 0        |
| <b>51410000 Total</b> |                      |       | <b>1,885</b> | <b>29</b>  | <b>485</b>   | <b>156</b> | <b>279</b>   | <b>823</b>   | <b>113</b> | <b>1</b> | <b>0</b> |
| 51420000              | MISC STM PLT-CONSU   | SG    | 1            | 0          | 0            | 0          | 0            | 0            | 0          | 0        | 0        |
| <b>51420000 Total</b> |                      |       | <b>1</b>     | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b> | <b>0</b> |
| 51440000              | MISC STM PLNT-LAB    | SG    | 634          | 10         | 163          | 52         | 94           | 277          | 38         | 0        | 0        |
| <b>51440000 Total</b> |                      |       | <b>634</b>   | <b>10</b>  | <b>163</b>   | <b>52</b>  | <b>94</b>    | <b>277</b>   | <b>38</b>  | <b>0</b> | <b>0</b> |
| 51450000              | MAINT MISC-SM TOOL   | SG    | 214          | 3          | 55           | 18         | 32           | 93           | 13         | 0        | 0        |
| <b>51450000 Total</b> |                      |       | <b>214</b>   | <b>3</b>   | <b>55</b>    | <b>18</b>  | <b>32</b>    | <b>93</b>    | <b>13</b>  | <b>0</b> | <b>0</b> |
| 51460000              | MAINT/PAGING SYS     | SG    | 214          | 3          | 55           | 18         | 32           | 93           | 13         | 0        | 0        |
| <b>51460000 Total</b> |                      |       | <b>214</b>   | <b>3</b>   | <b>55</b>    | <b>18</b>  | <b>32</b>    | <b>93</b>    | <b>13</b>  | <b>0</b> | <b>0</b> |
| 51470000              | MAINT/PLANT EQUIP    | SG    | 1,916        | 29         | 493          | 158        | 284          | 837          | 114        | 1        | 0        |
| <b>51470000 Total</b> |                      |       | <b>1,916</b> | <b>29</b>  | <b>493</b>   | <b>158</b> | <b>284</b>   | <b>837</b>   | <b>114</b> | <b>1</b> | <b>0</b> |
| 51480000              | MAINT/PLT-VEHICLES   | SG    | 2,150        | 33         | 553          | 177        | 319          | 939          | 128        | 1        | 0        |
| <b>51480000 Total</b> |                      |       | <b>2,150</b> | <b>33</b>  | <b>553</b>   | <b>177</b> | <b>319</b>   | <b>939</b>   | <b>128</b> | <b>1</b> | <b>0</b> |
| 51490000              | MAINT MISC-OTHER     | SG    | 29           | 0          | 7            | 2          | 4            | 13           | 2          | 0        | 0        |
| <b>51490000 Total</b> |                      |       | <b>29</b>    | <b>0</b>   | <b>7</b>     | <b>2</b>   | <b>4</b>     | <b>13</b>    | <b>2</b>   | <b>0</b> | <b>0</b> |
| 51495000              | MAINT STM PLT-ENV AM | SG    | 814          | 12         | 210          | 67         | 121          | 356          | 49         | 0        | 0        |
| <b>51495000 Total</b> |                      |       | <b>814</b>   | <b>12</b>  | <b>210</b>   | <b>67</b>  | <b>121</b>   | <b>356</b>   | <b>49</b>  | <b>0</b> | <b>0</b> |
| 53500000              | OPER SUPERV & ENG    | SG-P  | 7,211        | 110        | 1,856        | 595        | 1,068        | 3,149        | 431        | 2        | 0        |
| 53500000              | OPER SUPERV & ENG    | SG-U  | 1,448        | 22         | 373          | 120        | 215          | 632          | 86         | 0        | 0        |
| <b>53500000 Total</b> |                      |       | <b>8,659</b> | <b>132</b> | <b>2,228</b> | <b>715</b> | <b>1,283</b> | <b>3,781</b> | <b>517</b> | <b>3</b> | <b>0</b> |
| 53600000              | WATER FOR POWER      | SG-P  | 121          | 2          | 31           | 10         | 18           | 53           | 7          | 0        | 0        |
| <b>53600000 Total</b> |                      |       | <b>121</b>   | <b>2</b>   | <b>31</b>    | <b>10</b>  | <b>18</b>    | <b>53</b>    | <b>7</b>   | <b>0</b> | <b>0</b> |
| 53700000              | HYDRAULIC EXPENSES   | SG-P  | 2,256        | 34         | 581          | 186        | 334          | 985          | 135        | 1        | 0        |
| <b>53700000 Total</b> |                      |       | <b>2,256</b> | <b>34</b>  | <b>581</b>   | <b>186</b> | <b>334</b>   | <b>985</b>   | <b>135</b> | <b>1</b> | <b>0</b> |
| 53710000              | HYDRO/FISH & WILD    | SG-P  | 416          | 6          | 107          | 34         | 62           | 182          | 25         | 0        | 0        |
| 53710000              | HYDRO/FISH & WILD    | SG-U  | 107          | 2          | 28           | 9          | 16           | 47           | 6          | 0        | 0        |
| <b>53710000 Total</b> |                      |       | <b>523</b>   | <b>8</b>   | <b>135</b>   | <b>43</b>  | <b>77</b>    | <b>228</b>   | <b>31</b>  | <b>0</b> | <b>0</b> |
| 53720000              | HYDRO/HATCHERY EXP   | SG-P  | 125          | 2          | 32           | 10         | 19           | 55           | 7          | 0        | 0        |
| <b>53720000 Total</b> |                      |       | <b>125</b>   | <b>2</b>   | <b>32</b>    | <b>10</b>  | <b>19</b>    | <b>55</b>    | <b>7</b>   | <b>0</b> | <b>0</b> |
| 53740000              | HYDRO/OTH REC FAC    | SG-P  | 256          | 4          | 66           | 21         | 38           | 112          | 15         | 0        | 0        |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code   | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho        | FERC     | Other    |
|----------------------|------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|----------|----------|
| 5374000              | HYEX HYDRO/OTH REC FAC | SG-U  | 25            | 0          | 6            | 2            | 4            | 11           | 1            | 0        | 0        |
| <b>5374000 Total</b> |                        |       | <b>281</b>    | <b>4</b>   | <b>72</b>    | <b>23</b>    | <b>42</b>    | <b>123</b>   | <b>17</b>    | <b>0</b> | <b>0</b> |
| 5379000              | HYEX HYDRO EXPENSE-OTH | SG-P  | 556           | 8          | 143          | 46           | 82           | 243          | 33           | 0        | 0        |
| 5379000              | HYEX HYDRO EXPENSE-OTH | SG-U  | 199           | 3          | 51           | 16           | 29           | 87           | 12           | 0        | 0        |
| <b>5379000 Total</b> |                        |       | <b>754</b>    | <b>11</b>  | <b>194</b>   | <b>62</b>    | <b>112</b>   | <b>329</b>   | <b>45</b>    | <b>0</b> | <b>0</b> |
| 5390000              | MSC HYD PWR GEN EX     | SG-P  | 12,562        | 191        | 3,233        | 1,037        | 1,861        | 5,486        | 750          | 4        | 0        |
| 5390000              | MSC HYD PWR GEN EX     | SG-U  | 7,020         | 107        | 1,806        | 579          | 1,040        | 3,066        | 419          | 2        | 0        |
| <b>5390000 Total</b> |                        |       | <b>19,582</b> | <b>298</b> | <b>5,039</b> | <b>1,616</b> | <b>2,901</b> | <b>8,552</b> | <b>1,169</b> | <b>7</b> | <b>0</b> |
| 5400000              | RENTS (HYDRO GEN)      | SG-P  | 1,757         | 27         | 452          | 145          | 260          | 767          | 105          | 1        | 0        |
| 5400000              | RENTS (HYDRO GEN)      | SG-U  | 142           | 2          | 37           | 12           | 21           | 62           | 8            | 0        | 0        |
| <b>5400000 Total</b> |                        |       | <b>1,899</b>  | <b>29</b>  | <b>489</b>   | <b>157</b>   | <b>281</b>   | <b>829</b>   | <b>113</b>   | <b>1</b> | <b>0</b> |
| 5410000              | MNT SUPERV & ENG       | SG-P  | 0             | 0          | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| <b>5410000 Total</b> |                        |       | <b>0</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b> | <b>0</b> |
| 5420000              | MAINT OF STRUCTURE     | SG-P  | 673           | 10         | 173          | 56           | 100          | 294          | 40           | 0        | 0        |
| 5420000              | MAINT OF STRUCTURE     | SG-U  | 60            | 1          | 15           | 5            | 9            | 26           | 4            | 0        | 0        |
| <b>5420000 Total</b> |                        |       | <b>733</b>    | <b>11</b>  | <b>189</b>   | <b>60</b>    | <b>109</b>   | <b>320</b>   | <b>44</b>    | <b>0</b> | <b>0</b> |
| 5430000              | MNT DAMS & WTR SYS     | SG-P  | 1,459         | 22         | 375          | 120          | 216          | 637          | 87           | 0        | 0        |
| 5430000              | MNT DAMS & WTR SYS     | SG-U  | 584           | 9          | 150          | 48           | 86           | 255          | 35           | 0        | 0        |
| <b>5430000 Total</b> |                        |       | <b>2,043</b>  | <b>31</b>  | <b>526</b>   | <b>169</b>   | <b>303</b>   | <b>892</b>   | <b>122</b>   | <b>1</b> | <b>0</b> |
| 5440000              | MAINT OF ELEC PLNT     | SG-U  | 82            | 1          | 21           | 7            | 12           | 36           | 5            | 0        | 0        |
| <b>5440000 Total</b> |                        |       | <b>82</b>     | <b>1</b>   | <b>21</b>    | <b>7</b>     | <b>12</b>    | <b>36</b>    | <b>5</b>     | <b>0</b> | <b>0</b> |
| 5441000              | PRIME MOVERS & GEN     | SG-P  | 1,569         | 24         | 404          | 129          | 232          | 685          | 94           | 1        | 0        |
| 5441000              | PRIME MOVERS & GEN     | SG-U  | 305           | 5          | 78           | 25           | 45           | 133          | 18           | 0        | 0        |
| <b>5441000 Total</b> |                        |       | <b>1,873</b>  | <b>28</b>  | <b>482</b>   | <b>155</b>   | <b>278</b>   | <b>818</b>   | <b>112</b>   | <b>1</b> | <b>0</b> |
| 5442000              | ACCESS ELEC EQUIP      | SG-P  | 509           | 8          | 131          | 42           | 75           | 222          | 30           | 0        | 0        |
| 5442000              | ACCESS ELEC EQUIP      | SG-U  | 55            | 1          | 14           | 5            | 8            | 24           | 3            | 0        | 0        |
| <b>5442000 Total</b> |                        |       | <b>563</b>    | <b>9</b>   | <b>145</b>   | <b>47</b>    | <b>83</b>    | <b>246</b>   | <b>34</b>    | <b>0</b> | <b>0</b> |
| 5450000              | MNT MISC HYDRO PLT     | SG-P  | 8             | 0          | 2            | 1            | 1            | 4            | 1            | 0        | 0        |
| <b>5450000 Total</b> |                        |       | <b>8</b>      | <b>0</b>   | <b>2</b>     | <b>1</b>     | <b>1</b>     | <b>4</b>     | <b>1</b>     | <b>0</b> | <b>0</b> |
| 5451000              | MNT-FISH/WILDLIFE      | SG-P  | 530           | 8          | 136          | 44           | 79           | 232          | 32           | 0        | 0        |
| <b>5451000 Total</b> |                        |       | <b>530</b>    | <b>8</b>   | <b>136</b>   | <b>44</b>    | <b>79</b>    | <b>232</b>   | <b>32</b>    | <b>0</b> | <b>0</b> |
| 5454000              | MAINT-OTH REC FAC      | SG-P  | 2             | 0          | 0            | 0            | 0            | 1            | 0            | 0        | 0        |
| <b>5454000 Total</b> |                        |       | <b>2</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>1</b>     | <b>0</b>     | <b>0</b> | <b>0</b> |
| 5455000              | MAINT-RDS/TRAIL/BR     | SG-P  | 646           | 10         | 166          | 53           | 96           | 282          | 39           | 0        | 0        |
| 5455000              | MAINT-RDS/TRAIL/BR     | SG-U  | 348           | 5          | 90           | 29           | 52           | 152          | 21           | 0        | 0        |
| <b>5455000 Total</b> |                        |       | <b>994</b>    | <b>15</b>  | <b>256</b>   | <b>82</b>    | <b>147</b>   | <b>434</b>   | <b>59</b>    | <b>0</b> | <b>0</b> |
| 5459000              | MAINT HYDRO-OTHER      | SG-P  | 1,308         | 20         | 337          | 108          | 194          | 571          | 78           | 0        | 0        |
| 5459000              | MAINT HYDRO-OTHER      | SG-U  | 358           | 5          | 92           | 30           | 53           | 157          | 21           | 0        | 0        |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total          | Calif        | Oregon        | Wash          | Wyoming       | Utah           | Idaho         | FERC       | Other         |
|----------------------|----------------------|-------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|------------|---------------|
| <b>5459000 Total</b> |                      |       | <b>1,666</b>   | <b>25</b>    | <b>429</b>    | <b>138</b>    | <b>247</b>    | <b>728</b>     | <b>100</b>    | <b>1</b>   | <b>0</b>      |
| 5459500              | MAINT OF HYDRO PLT-E | SG-P  | 48             | 1            | 12            | 4             | 7             | 21             | 3             | 0          | 0             |
| <b>5459500 Total</b> |                      |       | <b>48</b>      | <b>1</b>     | <b>12</b>     | <b>4</b>      | <b>7</b>      | <b>21</b>      | <b>3</b>      | <b>0</b>   | <b>0</b>      |
| 5460000              | OPER SUPERV & ENG    | SG    | 343            | 5            | 88            | 28            | 51            | 150            | 21            | 0          | 0             |
| <b>5460000 Total</b> |                      |       | <b>343</b>     | <b>5</b>     | <b>88</b>     | <b>28</b>     | <b>51</b>     | <b>150</b>     | <b>21</b>     | <b>0</b>   | <b>0</b>      |
| 5471000              | NATURAL GAS          | SE    | 214,054        | 3,191        | 52,612        | 16,617        | 35,742        | 92,010         | 13,814        | 68         | 0             |
| <b>5471000 Total</b> |                      |       | <b>214,054</b> | <b>3,191</b> | <b>52,612</b> | <b>16,617</b> | <b>35,742</b> | <b>92,010</b>  | <b>13,814</b> | <b>68</b>  | <b>0</b>      |
| 5480000              | GENERATION EXP       | SG    | 16,194         | 246          | 4,167         | 1,337         | 2,399         | 7,073          | 967           | 5          | 0             |
| <b>5480000 Total</b> |                      |       | <b>16,194</b>  | <b>246</b>   | <b>4,167</b>  | <b>1,337</b>  | <b>2,399</b>  | <b>7,073</b>   | <b>967</b>    | <b>5</b>   | <b>0</b>      |
| 5490000              | MIS OTH PWR GEN EX   | OR    | 96             | 0            | 96            | 0             | 0             | 0              | 0             | 0          | 0             |
| 5490000              | MIS OTH PWR GEN EX   | SG    | 5,338          | 81           | 1,374         | 441           | 791           | 2,331          | 319           | 2          | 0             |
| <b>5490000 Total</b> |                      |       | <b>5,434</b>   | <b>81</b>    | <b>1,469</b>  | <b>441</b>    | <b>791</b>    | <b>2,331</b>   | <b>319</b>    | <b>2</b>   | <b>0</b>      |
| 5500000              | RENTS (OTHER GEN)    | OR    | 219            | 0            | 219           | 0             | 0             | 0              | 0             | 0          | 0             |
| 5500000              | RENTS (OTHER GEN)    | SG    | 3,498          | 53           | 900           | 289           | 518           | 1,528          | 209           | 1          | 0             |
| <b>5500000 Total</b> |                      |       | <b>3,717</b>   | <b>53</b>    | <b>1,120</b>  | <b>289</b>    | <b>518</b>    | <b>1,528</b>   | <b>209</b>    | <b>1</b>   | <b>0</b>      |
| 5520000              | MAINT OF STRUCTURE   | SG    | 2,718          | 41           | 699           | 224           | 403           | 1,187          | 162           | 1          | 0             |
| <b>5520000 Total</b> |                      |       | <b>2,718</b>   | <b>41</b>    | <b>699</b>    | <b>224</b>    | <b>403</b>    | <b>1,187</b>   | <b>162</b>    | <b>1</b>   | <b>0</b>      |
| 5530000              | MNT GEN & ELEC PLT   | SG    | 15,758         | 240          | 4,055         | 1,301         | 2,334         | 6,882          | 941           | 5          | 0             |
| <b>5530000 Total</b> |                      |       | <b>15,758</b>  | <b>240</b>   | <b>4,055</b>  | <b>1,301</b>  | <b>2,334</b>  | <b>6,882</b>   | <b>941</b>    | <b>5</b>   | <b>0</b>      |
| 5540000              | MNT MSC OTH PWR GN   | SG    | 1,565          | 24           | 403           | 129           | 232           | 683            | 93            | 1          | 0             |
| <b>5540000 Total</b> |                      |       | <b>1,565</b>   | <b>24</b>    | <b>403</b>    | <b>129</b>    | <b>232</b>    | <b>683</b>     | <b>93</b>     | <b>1</b>   | <b>0</b>      |
| 5546000              | MISC PLANT EQUIP     | SG    | 23             | 0            | 6             | 2             | 3             | 10             | 1             | 0          | 0             |
| <b>5546000 Total</b> |                      |       | <b>23</b>      | <b>0</b>     | <b>6</b>      | <b>2</b>      | <b>3</b>      | <b>10</b>      | <b>1</b>      | <b>0</b>   | <b>0</b>      |
| 5549500              | MAINT OF OTH PWR PLT | SG    | 1,469          | 22           | 378           | 121           | 218           | 641            | 88            | 0          | 0             |
| <b>5549500 Total</b> |                      |       | <b>1,469</b>   | <b>22</b>    | <b>378</b>    | <b>121</b>    | <b>218</b>    | <b>641</b>     | <b>88</b>     | <b>0</b>   | <b>0</b>      |
| 5552100              | CA REC Compliance    | OTHER | 28             | 0            | 0             | 0             | 0             | 0              | 0             | 0          | 28            |
| <b>5552100 Total</b> |                      |       | <b>28</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>28</b>     |
| 5552300              | WA REC COMPLIANCE    | OTHER | 285            | 0            | 0             | 0             | 0             | 0              | 0             | 0          | 285           |
| <b>5552300 Total</b> |                      |       | <b>285</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>285</b>    |
| 5552400              | RENEW ENRGY CR PURCH | OTHER | -261           | 0            | 0             | 0             | 0             | 0              | 0             | 0          | -261          |
| <b>5552400 Total</b> |                      |       | <b>-261</b>    | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>-261</b>   |
| 5552500              | OTH/INT/REC/DEL      | SE    | 631            | 9            | 155           | 49            | 105           | 271            | 41            | 0          | 0             |
| <b>5552500 Total</b> |                      |       | <b>631</b>     | <b>9</b>     | <b>155</b>    | <b>49</b>     | <b>105</b>    | <b>271</b>     | <b>41</b>     | <b>0</b>   | <b>0</b>      |
| 5552700              | PURCH POWER-UT SITUS | UT    | 2,433          | 0            | 0             | 0             | 0             | 2,433          | 0             | 0          | 0             |
| <b>5552700 Total</b> |                      |       | <b>2,433</b>   | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>2,433</b>   | <b>0</b>      | <b>0</b>   | <b>0</b>      |
| 5555700              | NPC Deferral Mchmsm  | OTHER | 26,421         | 0            | 0             | 0             | 0             | 0              | 0             | 0          | 26,421        |
| <b>5555700 Total</b> |                      |       | <b>26,421</b>  | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>26,421</b> |
| 5555900              | Short-Term Firm Whls | SG    | 364,689        | 5,544        | 93,847        | 30,103        | 54,025        | 159,270        | 21,777        | 122        | 0             |
| <b>5555900 Total</b> |                      |       | <b>364,689</b> | <b>5,544</b> | <b>93,847</b> | <b>30,103</b> | <b>54,025</b> | <b>159,270</b> | <b>21,777</b> | <b>122</b> | <b>0</b>      |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total           | Calif         | Oregon         | Wash           | Wyoming        | Utah           | Idaho         | FERC       | Other    |
|----------------------|----------------------|-------|-----------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|----------|
| <b>5555900 Total</b> |                      |       | <b>364,689</b>  | <b>5,544</b>  | <b>93,847</b>  | <b>30,103</b>  | <b>54,025</b>  | <b>159,270</b> | <b>21,777</b> | <b>122</b> | <b>0</b> |
| 5556100              | BOOKOUTS NETTED-LOSS | SG    | 11,294          | 172           | 2,906          | 932            | 1,673          | 4,932          | 674           | 4          | 0        |
| <b>5556100 Total</b> |                      |       | <b>11,294</b>   | <b>172</b>    | <b>2,906</b>   | <b>932</b>     | <b>1,673</b>   | <b>4,932</b>   | <b>674</b>    | <b>4</b>   | <b>0</b> |
| 5556200              | TRADING NETTED-LOSS  | SG    | -7              | 0             | -2             | -1             | -1             | -3             | 0             | 0          | 0        |
| <b>5556200 Total</b> |                      |       | <b>-7</b>       | <b>0</b>      | <b>-2</b>      | <b>-1</b>      | <b>-1</b>      | <b>-3</b>      | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 5556300              | FIRM ENERGY PURCH    | SG    | 391,550         | 5,952         | 100,760        | 32,320         | 58,004         | 171,001        | 23,381        | 131        | 0        |
| <b>5556300 Total</b> |                      |       | <b>391,550</b>  | <b>5,952</b>  | <b>100,760</b> | <b>32,320</b>  | <b>58,004</b>  | <b>171,001</b> | <b>23,381</b> | <b>131</b> | <b>0</b> |
| 5556400              | FIRM DEMAND PURCH    | SG    | 37,570          | 571           | 9,668          | 3,101          | 5,566          | 16,408         | 2,244         | 13         | 0        |
| <b>5556400 Total</b> |                      |       | <b>37,570</b>   | <b>571</b>    | <b>9,668</b>   | <b>3,101</b>   | <b>5,566</b>   | <b>16,408</b>  | <b>2,244</b>  | <b>13</b>  | <b>0</b> |
| 5556700              | POST-MERG FIRM PUR   | SG    | -149,561        | -2,274        | -38,487        | -12,345        | -22,156        | -65,318        | -8,931        | -50        | 0        |
| <b>5556700 Total</b> |                      |       | <b>-149,561</b> | <b>-2,274</b> | <b>-38,487</b> | <b>-12,345</b> | <b>-22,156</b> | <b>-65,318</b> | <b>-8,931</b> | <b>-50</b> | <b>0</b> |
| 5556710              | EIM - FIRM PURCHASES | SG    | -50,089         | -761          | -12,890        | -4,134         | -7,420         | -21,875        | -2,991        | -17        | 0        |
| <b>5556710 Total</b> |                      |       | <b>-50,089</b>  | <b>-761</b>   | <b>-12,890</b> | <b>-4,134</b>  | <b>-7,420</b>  | <b>-21,875</b> | <b>-2,991</b> | <b>-17</b> | <b>0</b> |
| 5558000              | PUR PWR-UNDR CAP LEA | SG    | 4,462           | 68            | 1,148          | 368            | 661            | 1,949          | 266           | 1          | 0        |
| <b>5558000 Total</b> |                      |       | <b>4,462</b>    | <b>68</b>     | <b>1,148</b>   | <b>368</b>     | <b>661</b>     | <b>1,949</b>   | <b>266</b>    | <b>1</b>   | <b>0</b> |
| 5560000              | SYS CTRL & LD DISP   | SG    | 1,311           | 20            | 337            | 108            | 194            | 572            | 78            | 0          | 0        |
| <b>5560000 Total</b> |                      |       | <b>1,311</b>    | <b>20</b>     | <b>337</b>     | <b>108</b>     | <b>194</b>     | <b>572</b>     | <b>78</b>     | <b>0</b>   | <b>0</b> |
| 5570000              | OTHER EXPENSES       | SE    | 9               | 0             | 2              | 1              | 2              | 4              | 1             | 0          | 0        |
| 5570000              | OTHER EXPENSES       | SG    | 38,566          | 586           | 9,924          | 3,183          | 5,713          | 16,843         | 2,303         | 13         | 0        |
| <b>5570000 Total</b> |                      |       | <b>38,575</b>   | <b>586</b>    | <b>9,927</b>   | <b>3,184</b>   | <b>5,715</b>   | <b>16,847</b>  | <b>2,304</b>  | <b>13</b>  | <b>0</b> |
| 5578000              | OTH EXP-CHOLLA REG   | PSEX  | -19             | 0             | 0              | 0              | 0              | 0              | -19           | 0          | 0        |
| 5578000              | OTH EXP-CHOLLA REG   | PSEX  | -31             | 0             | -31            | 0              | 0              | 0              | 0             | 0          | 0        |
| 5578000              | OTH EXP-CHOLLA REG   | PSEX  | 655             | 10            | 169            | 54             | 97             | 286            | 39            | 0          | 0        |
| 5578000              | OTH EXP-CHOLLA REG   | PSEX  | -57             | 0             | 0              | -57            | 0              | 0              | 0             | 0          | 0        |
| <b>5578000 Total</b> |                      |       | <b>548</b>      | <b>10</b>     | <b>137</b>     | <b>-3</b>      | <b>97</b>      | <b>286</b>     | <b>20</b>     | <b>0</b>   | <b>0</b> |
| 5579000              | OTH EXP-ST SITUS ACT | IDU   | 3,477           | 0             | 0              | 0              | 0              | 0              | 3,477         | 0          | 0        |
| 5579000              | OTH EXP-ST SITUS ACT | OR    | 812             | 0             | 812            | 0              | 0              | 0              | 0             | 0          | 0        |
| <b>5579000 Total</b> |                      |       | <b>4,289</b>    | <b>0</b>      | <b>812</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>3,477</b>  | <b>0</b>   | <b>0</b> |
| 5579100              | OTH EXP-LIQ DAMAGE   | UT    | 51              | 0             | 0              | 0              | 0              | 51             | 0             | 0          | 0        |
| 5579100              | OTH EXP-LIQ DAMAGE   | WYU   | 38              | 0             | 0              | 0              | 38             | 0              | 0             | 0          | 0        |
| <b>5579100 Total</b> |                      |       | <b>89</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>38</b>      | <b>51</b>      | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 5600000              | OPER SUPERV & ENG    | TNEX  | 6,348           | 97            | 1,634          | 524            | 940            | 2,772          | 379           | 2          | 0        |
| <b>5600000 Total</b> |                      |       | <b>6,348</b>    | <b>97</b>     | <b>1,634</b>   | <b>524</b>     | <b>940</b>     | <b>2,772</b>   | <b>379</b>    | <b>2</b>   | <b>0</b> |
| 5612000              | LD - MONITOR & OPER  | TNEX  | 6,955           | 106           | 1,790          | 574            | 1,030          | 3,037          | 415           | 2          | 0        |
| <b>5612000 Total</b> |                      |       | <b>6,955</b>    | <b>106</b>    | <b>1,790</b>   | <b>574</b>     | <b>1,030</b>   | <b>3,037</b>   | <b>415</b>    | <b>2</b>   | <b>0</b> |
| 5614000              | SCHED, SYS CTR & DSP | TNEX  | 220             | 3             | 57             | 18             | 33             | 96             | 13            | 0          | 0        |
| <b>5614000 Total</b> |                      |       | <b>220</b>      | <b>3</b>      | <b>57</b>      | <b>18</b>      | <b>33</b>      | <b>96</b>      | <b>13</b>     | <b>0</b>   | <b>0</b> |
| 5614010              | EIM - SCHEDULING,SYS | TNEX  | 1,788           | 27            | 460            | 148            | 265            | 781            | 107           | 1          | 0        |



**Operations & Maintenance Expense**  
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| Primary Account      | Secondary Group Code | Alloc                | Total          | Calif        | Oregon        | Wash          | Wyoming       | Utah          | Idaho        | FERC      | Other    |
|----------------------|----------------------|----------------------|----------------|--------------|---------------|---------------|---------------|---------------|--------------|-----------|----------|
| <b>5614010 Total</b> |                      |                      | <b>1,788</b>   | <b>27</b>    | <b>460</b>    | <b>148</b>    | <b>265</b>    | <b>781</b>    | <b>107</b>   | <b>1</b>  | <b>0</b> |
| 5615000              | TNEX                 | REL PLAN & STDS DEV  | 1,674          | 25           | 431           | 138           | 248           | 731           | 100          | 1         | 0        |
| <b>5615000 Total</b> |                      |                      | <b>1,674</b>   | <b>25</b>    | <b>431</b>    | <b>138</b>    | <b>248</b>    | <b>731</b>    | <b>100</b>   | <b>1</b>  | <b>0</b> |
| 5616000              | TNEX                 | TRANS SVC STUDIES    | 73             | 1            | 19            | 6             | 11            | 32            | 4            | 0         | 0        |
| <b>5616000 Total</b> |                      |                      | <b>73</b>      | <b>1</b>     | <b>19</b>     | <b>6</b>      | <b>11</b>     | <b>32</b>     | <b>4</b>     | <b>0</b>  | <b>0</b> |
| 5617000              | TNEX                 | GEN INTERCNCT STUD   | 1,697          | 26           | 437           | 140           | 251           | 741           | 101          | 1         | 0        |
| <b>5617000 Total</b> |                      |                      | <b>1,697</b>   | <b>26</b>    | <b>437</b>    | <b>140</b>    | <b>251</b>    | <b>741</b>    | <b>101</b>   | <b>1</b>  | <b>0</b> |
| 5618000              | TNEX                 | REL PLN & STAND SVCS | 7,484          | 114          | 1,926         | 618           | 1,109         | 3,269         | 447          | 3         | 0        |
| <b>5618000 Total</b> |                      |                      | <b>7,484</b>   | <b>114</b>   | <b>1,926</b>  | <b>618</b>    | <b>1,109</b>  | <b>3,269</b>  | <b>447</b>   | <b>3</b>  | <b>0</b> |
| 5620000              | TNEX                 | STATION EXP(TRANS)   | 3,413          | 52           | 878           | 282           | 506           | 1,491         | 204          | 1         | 0        |
| <b>5620000 Total</b> |                      |                      | <b>3,413</b>   | <b>52</b>    | <b>878</b>    | <b>282</b>    | <b>506</b>    | <b>1,491</b>  | <b>204</b>   | <b>1</b>  | <b>0</b> |
| 5630000              | TNEX                 | OVERHEAD LINE EXP    | 505            | 8            | 130           | 42            | 75            | 221           | 30           | 0         | 0        |
| <b>5630000 Total</b> |                      |                      | <b>505</b>     | <b>8</b>     | <b>130</b>    | <b>42</b>     | <b>75</b>     | <b>221</b>    | <b>30</b>    | <b>0</b>  | <b>0</b> |
| 5650000              | NPCX                 | TRNS ELEC BY OTHERS  | -127           | -2           | -33           | -10           | -19           | -56           | -8           | 0         | 0        |
| <b>5650000 Total</b> |                      |                      | <b>-127</b>    | <b>-2</b>    | <b>-33</b>    | <b>-10</b>    | <b>-19</b>    | <b>-56</b>    | <b>-8</b>    | <b>0</b>  | <b>0</b> |
| 5650010              | NPCX                 | EIM - TRANSM OF ELEC | 1,504          | 23           | 387           | 124           | 223           | 657           | 90           | 1         | 0        |
| <b>5650010 Total</b> |                      |                      | <b>1,504</b>   | <b>23</b>    | <b>387</b>    | <b>124</b>    | <b>223</b>    | <b>657</b>    | <b>90</b>    | <b>1</b>  | <b>0</b> |
| 5651000              | NPCX                 | ST FIRM WHEELING     | 4,075          | 62           | 1,049         | 336           | 604           | 1,780         | 243          | 1         | 0        |
| <b>5651000 Total</b> |                      |                      | <b>4,075</b>   | <b>62</b>    | <b>1,049</b>  | <b>336</b>    | <b>604</b>    | <b>1,780</b>  | <b>243</b>   | <b>1</b>  | <b>0</b> |
| 5652500              | NPCX                 | NON-FIRM WHEEL EXP   | 2,229          | 33           | 548           | 173           | 372           | 958           | 144          | 1         | 0        |
| <b>5652500 Total</b> |                      |                      | <b>2,229</b>   | <b>33</b>    | <b>548</b>    | <b>173</b>    | <b>372</b>    | <b>958</b>    | <b>144</b>   | <b>1</b>  | <b>0</b> |
| 5654600              | NPCX                 | POST-MRG WHEEL EXP   | 126,791        | 1,928        | 32,628        | 10,466        | 18,783        | 55,373        | 7,571        | 42        | 0        |
| <b>5654600 Total</b> |                      |                      | <b>126,791</b> | <b>1,928</b> | <b>32,628</b> | <b>10,466</b> | <b>18,783</b> | <b>55,373</b> | <b>7,571</b> | <b>42</b> | <b>0</b> |
| 5660000              | TNEX                 | MISC TRANS EXPENSE   | 2,327          | 35           | 599           | 192           | 345           | 1,016         | 139          | 1         | 0        |
| <b>5660000 Total</b> |                      |                      | <b>2,327</b>   | <b>35</b>    | <b>599</b>    | <b>192</b>    | <b>345</b>    | <b>1,016</b>  | <b>139</b>   | <b>1</b>  | <b>0</b> |
| 5660010              | TNEX                 | MISC TRANS EXPENSE   | 22             | 0            | 6             | 2             | 3             | 10            | 1            | 0         | 0        |
| <b>5660010 Total</b> |                      |                      | <b>22</b>      | <b>0</b>     | <b>6</b>      | <b>2</b>      | <b>3</b>      | <b>10</b>     | <b>1</b>     | <b>0</b>  | <b>0</b> |
| 5670000              | TNEX                 | RENDS-TRANSMISSION   | 2,162          | 33           | 556           | 178           | 320           | 944           | 129          | 1         | 0        |
| <b>5670000 Total</b> |                      |                      | <b>2,162</b>   | <b>33</b>    | <b>556</b>    | <b>178</b>    | <b>320</b>    | <b>944</b>    | <b>129</b>   | <b>1</b>  | <b>0</b> |
| 5680000              | TNEX                 | MNT SUPERV & ENG     | 1,063          | 16           | 273           | 88            | 157           | 464           | 63           | 0         | 0        |
| <b>5680000 Total</b> |                      |                      | <b>1,063</b>   | <b>16</b>    | <b>273</b>    | <b>88</b>     | <b>157</b>    | <b>464</b>    | <b>63</b>    | <b>0</b>  | <b>0</b> |
| 5690000              | TNEX                 | MAINT OF STRUCTURE   | 51             | 1            | 13            | 4             | 8             | 22            | 3            | 0         | 0        |
| <b>5690000 Total</b> |                      |                      | <b>51</b>      | <b>1</b>     | <b>13</b>     | <b>4</b>      | <b>8</b>      | <b>22</b>     | <b>3</b>     | <b>0</b>  | <b>0</b> |
| 5691000              | TNEX                 | MAINT-COMP HW TRANS  | 156            | 2            | 40            | 13            | 23            | 68            | 9            | 0         | 0        |
| <b>5691000 Total</b> |                      |                      | <b>156</b>     | <b>2</b>     | <b>40</b>     | <b>13</b>     | <b>23</b>     | <b>68</b>     | <b>9</b>     | <b>0</b>  | <b>0</b> |
| 5692000              | TNEX                 | MAINT-COMP SW TRANS  | 702            | 11           | 181           | 58            | 104           | 307           | 42           | 0         | 0        |
| <b>5692000 Total</b> |                      |                      | <b>702</b>     | <b>11</b>    | <b>181</b>    | <b>58</b>     | <b>104</b>    | <b>307</b>    | <b>42</b>    | <b>0</b>  | <b>0</b> |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho        | FERC     | Other    |
|----------------------|----------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|----------|----------|
| 5693000              | MAINT-COM EOP TRANS  | SG    | 4,911         | 75         | 1,264        | 405          | 728          | 2,145        | 293          | 2        | 0        |
| <b>5693000 Total</b> |                      |       | <b>4,911</b>  | <b>75</b>  | <b>1,264</b> | <b>405</b>   | <b>728</b>   | <b>2,145</b> | <b>293</b>   | <b>2</b> | <b>0</b> |
| 5700000              | MAINT STATION EOIP   | SG    | 11,826        | 180        | 3,043        | 976          | 1,752        | 5,165        | 706          | 4        | 0        |
| <b>5700000 Total</b> |                      |       | <b>11,826</b> | <b>180</b> | <b>3,043</b> | <b>976</b>   | <b>1,752</b> | <b>5,165</b> | <b>706</b>   | <b>4</b> | <b>0</b> |
| 5710000              | MAINT OVHD LINES     | SG    | 16,852        | 256        | 4,337        | 1,391        | 2,496        | 7,360        | 1,006        | 6        | 0        |
| <b>5710000 Total</b> |                      |       | <b>16,852</b> | <b>256</b> | <b>4,337</b> | <b>1,391</b> | <b>2,496</b> | <b>7,360</b> | <b>1,006</b> | <b>6</b> | <b>0</b> |
| 5720000              | MNT UNDERGRD LINES   | SG    | 20            | 0          | 5            | 2            | 3            | 9            | 1            | 0        | 0        |
| <b>5720000 Total</b> |                      |       | <b>20</b>     | <b>0</b>   | <b>5</b>     | <b>2</b>     | <b>3</b>     | <b>9</b>     | <b>1</b>     | <b>0</b> | <b>0</b> |
| 5730000              | MNT MSC TRANS PLINT  | SG    | 85            | 1          | 22           | 7            | 13           | 37           | 5            | 0        | 0        |
| <b>5730000 Total</b> |                      |       | <b>85</b>     | <b>1</b>   | <b>22</b>    | <b>7</b>     | <b>13</b>    | <b>37</b>    | <b>5</b>     | <b>0</b> | <b>0</b> |
| 5800000              | OPER SUPERV & ENG    | CA    | 104           | 104        | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | IDU   | 30            | 0          | 0            | 0            | 0            | 0            | 30           | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | OR    | 704           | 0          | 704          | 0            | 0            | 0            | 0            | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | SNPD  | 7,370         | 241        | 1,910        | 479          | 799          | 3,572        | 368          | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | UT    | 522           | 0          | 0            | 0            | 0            | 522          | 0            | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | WA    | 128           | 0          | 0            | 128          | 0            | 0            | 0            | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | WYP   | 103           | 0          | 0            | 0            | 103          | 0            | 0            | 0        | 0        |
| <b>5800000 Total</b> |                      |       | <b>8,961</b>  | <b>345</b> | <b>2,614</b> | <b>608</b>   | <b>902</b>   | <b>4,095</b> | <b>398</b>   | <b>0</b> | <b>0</b> |
| 5810000              | LOAD DISPATCHING     | SNPD  | 10,667        | 349        | 2,765        | 694          | 1,157        | 5,171        | 532          | 0        | 0        |
| <b>5810000 Total</b> |                      |       | <b>10,667</b> | <b>349</b> | <b>2,765</b> | <b>694</b>   | <b>1,157</b> | <b>5,171</b> | <b>532</b>   | <b>0</b> | <b>0</b> |
| 5820000              | STATION EXP(DIST)    | CA    | 28            | 28         | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | IDU   | 307           | 0          | 0            | 0            | 0            | 0            | 307          | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | OR    | 892           | 0          | 892          | 0            | 0            | 0            | 0            | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | SNPD  | 8             | 0          | 2            | 1            | 1            | 4            | 0            | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | UT    | 1,693         | 0          | 0            | 0            | 0            | 1,693        | 0            | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | WA    | 275           | 0          | 0            | 275          | 0            | 0            | 0            | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | WYP   | 784           | 0          | 0            | 0            | 784          | 0            | 0            | 0        | 0        |
| <b>5820000 Total</b> |                      |       | <b>3,987</b>  | <b>28</b>  | <b>894</b>   | <b>276</b>   | <b>784</b>   | <b>1,697</b> | <b>308</b>   | <b>0</b> | <b>0</b> |
| 5830000              | OVHD LINE EXPENSES   | CA    | 198           | 198        | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | IDU   | 337           | 0          | 0            | 0            | 0            | 0            | 337          | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | OR    | 1,731         | 0          | 1,731        | 0            | 0            | 0            | 0            | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | SNPD  | 0             | 0          | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | UT    | 4,857         | 0          | 0            | 0            | 0            | 4,857        | 0            | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | WA    | 264           | 0          | 0            | 264          | 0            | 0            | 0            | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | WYP   | 316           | 0          | 0            | 0            | 316          | 0            | 0            | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | WYU   | 107           | 0          | 0            | 0            | 107          | 0            | 0            | 0        | 0        |
| <b>5830000 Total</b> |                      |       | <b>7,809</b>  | <b>198</b> | <b>1,731</b> | <b>264</b>   | <b>423</b>   | <b>4,857</b> | <b>337</b>   | <b>0</b> | <b>0</b> |
| 5840000              | UDRGRND LINE EXP     | OR    | 0             | 0          | 0            | 0            | 0            | 0            | 0            | 0        | 0        |





### Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho        | FERC     | Other    |
|----------------------|----------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|----------|----------|
| 5840000              | UDRGRND LINE EXP     | UT    | 0             | 0          | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5840000              | UDRGRND LINE EXP     | WYP   | 0             | 0          | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| <b>5840000 Total</b> |                      |       | <b>1</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b> | <b>0</b> |
| 5850000              | STRT LGHT-SGNL SYS   | SNPD  | 152           | 5          | 39           | 10           | 16           | 74           | 74           | 8        | 0        |
| <b>5850000 Total</b> |                      |       | <b>152</b>    | <b>5</b>   | <b>39</b>    | <b>10</b>    | <b>16</b>    | <b>74</b>    | <b>74</b>    | <b>8</b> | <b>0</b> |
| 5860000              | METER EXPENSES       | CA    | 144           | 144        | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5860000              | METER EXPENSES       | IDU   | 263           | 0          | 0            | 0            | 0            | 0            | 263          | 0        | 0        |
| 5860000              | METER EXPENSES       | OR    | 1,075         | 0          | 1,075        | 0            | 0            | 0            | 0            | 0        | 0        |
| 5860000              | METER EXPENSES       | SNPD  | 15            | 0          | 4            | 1            | 2            | 7            | 1            | 0        | 0        |
| 5860000              | METER EXPENSES       | UT    | 1,571         | 0          | 0            | 0            | 0            | 1,571        | 0            | 0        | 0        |
| 5860000              | METER EXPENSES       | WA    | 328           | 0          | 0            | 328          | 0            | 0            | 0            | 0        | 0        |
| 5860000              | METER EXPENSES       | WYP   | 671           | 0          | 0            | 0            | 671          | 0            | 0            | 0        | 0        |
| 5860000              | METER EXPENSES       | WYU   | 154           | 0          | 0            | 0            | 154          | 0            | 0            | 0        | 0        |
| <b>5860000 Total</b> |                      |       | <b>4,221</b>  | <b>144</b> | <b>1,079</b> | <b>329</b>   | <b>827</b>   | <b>1,578</b> | <b>264</b>   | <b>0</b> | <b>0</b> |
| 5870000              | CUST INSTL EXPENSE   | CA    | 552           | 552        | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5870000              | CUST INSTL EXPENSE   | IDU   | 1,042         | 0          | 0            | 0            | 0            | 0            | 1,042        | 0        | 0        |
| 5870000              | CUST INSTL EXPENSE   | OR    | 5,089         | 0          | 5,089        | 0            | 0            | 0            | 0            | 0        | 0        |
| 5870000              | CUST INSTL EXPENSE   | UT    | 4,716         | 0          | 0            | 0            | 0            | 4,716        | 0            | 0        | 0        |
| 5870000              | CUST INSTL EXPENSE   | WA    | 1,100         | 0          | 0            | 1,100        | 0            | 0            | 0            | 0        | 0        |
| 5870000              | CUST INSTL EXPENSE   | WYP   | 966           | 0          | 0            | 0            | 966          | 0            | 0            | 0        | 0        |
| 5870000              | CUST INSTL EXPENSE   | WYU   | 91            | 0          | 0            | 0            | 91           | 0            | 0            | 0        | 0        |
| <b>5870000 Total</b> |                      |       | <b>13,556</b> | <b>552</b> | <b>5,089</b> | <b>1,100</b> | <b>1,057</b> | <b>4,716</b> | <b>1,042</b> | <b>0</b> | <b>0</b> |
| 5880000              | MSC DISTR EXPENSES   | CA    | 21            | 21         | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5880000              | MSC DISTR EXPENSES   | IDU   | 31            | 0          | 0            | 0            | 0            | 0            | 31           | 0        | 0        |
| 5880000              | MSC DISTR EXPENSES   | OR    | -30           | 0          | -30          | 0            | 0            | 0            | 0            | 0        | 0        |
| 5880000              | MSC DISTR EXPENSES   | SNPD  | 1,073         | 35         | 278          | 70           | 116          | 520          | 54           | 0        | 0        |
| 5880000              | MSC DISTR EXPENSES   | UT    | 918           | 0          | 0            | 0            | 0            | 918          | 0            | 0        | 0        |
| 5880000              | MSC DISTR EXPENSES   | WA    | -23           | 0          | 0            | -23          | 0            | 0            | 0            | 0        | 0        |
| 5880000              | MSC DISTR EXPENSES   | WYP   | 29            | 0          | 0            | 0            | 29           | 0            | 0            | 0        | 0        |
| 5880000              | MSC DISTR EXPENSES   | WYU   | -44           | 0          | 0            | 0            | -44          | 0            | 0            | 0        | 0        |
| <b>5880000 Total</b> |                      |       | <b>1,975</b>  | <b>56</b>  | <b>248</b>   | <b>47</b>    | <b>102</b>   | <b>1,438</b> | <b>85</b>    | <b>0</b> | <b>0</b> |
| 5890000              | RENTS-DISTRIBUTION   | CA    | 69            | 69         | 0            | 0            | 0            | 0            | 0            | 0        | 0        |
| 5890000              | RENTS-DISTRIBUTION   | IDU   | 37            | 0          | 0            | 0            | 0            | 0            | 37           | 0        | 0        |
| 5890000              | RENTS-DISTRIBUTION   | OR    | 1,628         | 0          | 1,628        | 0            | 0            | 0            | 0            | 0        | 0        |
| 5890000              | RENTS-DISTRIBUTION   | SNPD  | 6             | 0          | 2            | 0            | 1            | 3            | 0            | 0        | 0        |
| 5890000              | RENTS-DISTRIBUTION   | UT    | 723           | 0          | 0            | 0            | 0            | 723          | 0            | 0        | 0        |
| 5890000              | RENTS-DISTRIBUTION   | WA    | 105           | 0          | 0            | 105          | 0            | 0            | 0            | 0        | 0        |
| 5890000              | RENTS-DISTRIBUTION   | WYP   | 516           | 0          | 0            | 0            | 516          | 0            | 0            | 0        | 0        |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total         | Calif        | Oregon        | Wash         | Wyoming      | Utah          | Idaho        | FERC     | Other    |
|----------------------|----------------------|-------|---------------|--------------|---------------|--------------|--------------|---------------|--------------|----------|----------|
| 5890000              | RENTS-DISTRIBUTION   | WYU   | 95            | 0            | 0             | 0            | 95           | 0             | 0            | 0        | 0        |
| <b>5890000 Total</b> |                      |       | <b>3,179</b>  | <b>69</b>    | <b>1,629</b>  | <b>106</b>   | <b>612</b>   | <b>726</b>    | <b>37</b>    | <b>0</b> | <b>0</b> |
| 5900000              | MAINT SUPERV & ENG   | CA    | 85            | 85           | 0             | 0            | 0            | 0             | 0            | 0        | 0        |
| 5900000              | MAINT SUPERV & ENG   | IDU   | 134           | 0            | 0             | 0            | 0            | 0             | 134          | 0        | 0        |
| 5900000              | MAINT SUPERV & ENG   | OR    | 989           | 0            | 989           | 0            | 0            | 0             | 0            | 0        | 0        |
| 5900000              | MAINT SUPERV & ENG   | SNPD  | 2,249         | 73           | 583           | 146          | 244          | 1,090         | 112          | 0        | 0        |
| 5900000              | MAINT SUPERV & ENG   | UT    | 1,276         | 0            | 0             | 0            | 0            | 1,276         | 0            | 0        | 0        |
| 5900000              | MAINT SUPERV & ENG   | WA    | 179           | 0            | 179           | 0            | 0            | 0             | 0            | 0        | 0        |
| 5900000              | MAINT SUPERV & ENG   | WYP   | 488           | 0            | 0             | 0            | 488          | 0             | 0            | 0        | 0        |
| <b>5900000 Total</b> |                      |       | <b>5,400</b>  | <b>159</b>   | <b>1,571</b>  | <b>325</b>   | <b>732</b>   | <b>2,366</b>  | <b>247</b>   | <b>0</b> | <b>0</b> |
| 5910000              | MAINT OF STRUCTURE   | CA    | 55            | 55           | 0             | 0            | 0            | 0             | 0            | 0        | 0        |
| 5910000              | MAINT OF STRUCTURE   | IDU   | 86            | 0            | 0             | 0            | 0            | 0             | 86           | 0        | 0        |
| 5910000              | MAINT OF STRUCTURE   | OR    | 947           | 0            | 947           | 0            | 0            | 0             | 0            | 0        | 0        |
| 5910000              | MAINT OF STRUCTURE   | SNPD  | 125           | 4            | 32            | 8            | 13           | 60            | 6            | 0        | 0        |
| 5910000              | MAINT OF STRUCTURE   | UT    | 721           | 0            | 0             | 0            | 0            | 721           | 0            | 0        | 0        |
| 5910000              | MAINT OF STRUCTURE   | WA    | 155           | 0            | 155           | 0            | 0            | 0             | 0            | 0        | 0        |
| 5910000              | MAINT OF STRUCTURE   | WYP   | 294           | 0            | 0             | 0            | 294          | 0             | 0            | 0        | 0        |
| 5910000              | MAINT OF STRUCTURE   | WYU   | 80            | 0            | 0             | 0            | 80           | 0             | 0            | 0        | 0        |
| <b>5910000 Total</b> |                      |       | <b>2,463</b>  | <b>59</b>    | <b>979</b>    | <b>164</b>   | <b>388</b>   | <b>782</b>    | <b>92</b>    | <b>0</b> | <b>0</b> |
| 5920000              | MAINT STAT EQUIP     | CA    | 350           | 350          | 0             | 0            | 0            | 0             | 0            | 0        | 0        |
| 5920000              | MAINT STAT EQUIP     | IDU   | 544           | 0            | 0             | 0            | 0            | 0             | 544          | 0        | 0        |
| 5920000              | MAINT STAT EQUIP     | OR    | 2,273         | 0            | 2,273         | 0            | 0            | 0             | 0            | 0        | 0        |
| 5920000              | MAINT STAT EQUIP     | SNPD  | 1,721         | 56           | 446           | 112          | 187          | 834           | 86           | 0        | 0        |
| 5920000              | MAINT STAT EQUIP     | UT    | 2,469         | 0            | 0             | 0            | 0            | 2,469         | 0            | 0        | 0        |
| 5920000              | MAINT STAT EQUIP     | WA    | 517           | 0            | 0             | 517          | 0            | 0             | 0            | 0        | 0        |
| 5920000              | MAINT STAT EQUIP     | WYP   | 1,164         | 0            | 0             | 0            | 1,164        | 0             | 0            | 0        | 0        |
| 5920000              | MAINT STAT EQUIP     | WYU   | -36           | 0            | 0             | 0            | -36          | 0             | 0            | 0        | 0        |
| <b>5920000 Total</b> |                      |       | <b>9,002</b>  | <b>406</b>   | <b>2,719</b>  | <b>629</b>   | <b>1,315</b> | <b>3,303</b>  | <b>630</b>   | <b>0</b> | <b>0</b> |
| 5930000              | MAINT OVHD LINES     | CA    | 8,621         | 8,621        | 0             | 0            | 0            | 0             | 0            | 0        | 0        |
| 5930000              | MAINT OVHD LINES     | IDU   | 4,791         | 0            | 0             | 0            | 0            | 0             | 4,791        | 0        | 0        |
| 5930000              | MAINT OVHD LINES     | OR    | 30,116        | 0            | 30,116        | 0            | 0            | 0             | 0            | 0        | 0        |
| 5930000              | MAINT OVHD LINES     | SNPD  | 1,491         | 49           | 386           | 97           | 162          | 723           | 74           | 0        | 0        |
| 5930000              | MAINT OVHD LINES     | UT    | 28,785        | 0            | 0             | 0            | 0            | 28,785        | 0            | 0        | 0        |
| 5930000              | MAINT OVHD LINES     | WA    | 4,614         | 0            | 0             | 4,614        | 0            | 0             | 0            | 0        | 0        |
| 5930000              | MAINT OVHD LINES     | WYP   | 6,508         | 0            | 0             | 0            | 6,508        | 0             | 0            | 0        | 0        |
| 5930000              | MAINT OVHD LINES     | WYU   | 1,098         | 0            | 0             | 0            | 1,098        | 0             | 0            | 0        | 0        |
| <b>5930000 Total</b> |                      |       | <b>86,023</b> | <b>8,670</b> | <b>30,502</b> | <b>4,711</b> | <b>7,767</b> | <b>29,507</b> | <b>4,865</b> | <b>0</b> | <b>0</b> |
| 5931000              | MAINT O/H LINES-LB P | CA    | -72           | -72          | 0             | 0            | 0            | 0             | 0            | 0        | 0        |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah          | Idaho      | FERC     | Other    |
|----------------------|----------------------|-------|---------------|------------|--------------|--------------|--------------|---------------|------------|----------|----------|
| 5931000              | MAINT O/H LINES-LB P | DNEX  | 448           | 0          | 0            | 0            | 0            | 0             | 448        | 0        | 0        |
| 5931000              | MAINT O/H LINES-LB P | DNEX  | -581          | 0          | -581         | 0            | 0            | 0             | 0          | 0        | 0        |
| 5931000              | MAINT O/H LINES-LB P | DNEX  | -14           | 0          | -4           | -1           | -2           | -7            | -1         | 0        | 0        |
| 5931000              | MAINT O/H LINES-LB P | SNPD  | 834           | 0          | 0            | 0            | 0            | 834           | 0          | 0        | 0        |
| 5931000              | MAINT O/H LINES-LB P | UT    | -98           | 0          | 0            | -98          | 0            | 0             | 0          | 0        | 0        |
| 5931000              | MAINT O/H LINES-LB P | WA    | 127           | 0          | 0            | 0            | 127          | 0             | 0          | 0        | 0        |
| 5931000              | MAINT O/H LINES-LB P | WYP   | 644           | -72        | -585         | -99          | 126          | 827           | 448        | 0        | 0        |
| <b>5931000 Total</b> |                      |       | <b>644</b>    | <b>-72</b> | <b>-585</b>  | <b>-99</b>   | <b>126</b>   | <b>827</b>    | <b>448</b> | <b>0</b> | <b>0</b> |
| 5940000              | MAINT UDGRND LINES   | DNEX  | 533           | 533        | 0            | 0            | 0            | 0             | 0          | 0        | 0        |
| 5940000              | MAINT UDGRND LINES   | DNEX  | 833           | 0          | 0            | 0            | 0            | 0             | 833        | 0        | 0        |
| 5940000              | MAINT UDGRND LINES   | DNEX  | 6,358         | 0          | 6,358        | 0            | 0            | 0             | 0          | 0        | 0        |
| 5940000              | MAINT UDGRND LINES   | DNEX  | 56            | 2          | 14           | 4            | 6            | 27            | 3          | 0        | 0        |
| 5940000              | MAINT UDGRND LINES   | DNEX  | 14,301        | 0          | 0            | 0            | 0            | 14,301        | 0          | 0        | 0        |
| 5940000              | MAINT UDGRND LINES   | DNEX  | 1,233         | 0          | 0            | 1,233        | 0            | 0             | 0          | 0        | 0        |
| 5940000              | MAINT UDGRND LINES   | DNEX  | 1,839         | 0          | 0            | 0            | 1,839        | 0             | 0          | 0        | 0        |
| 5940000              | MAINT UDGRND LINES   | DNEX  | 313           | 0          | 0            | 0            | 313          | 0             | 0          | 0        | 0        |
| <b>5940000 Total</b> |                      |       | <b>25,465</b> | <b>535</b> | <b>6,372</b> | <b>1,236</b> | <b>2,158</b> | <b>14,328</b> | <b>836</b> | <b>0</b> | <b>0</b> |
| 5950000              | MAINT LINE TRNSFRM   | DNEX  | 970           | 32         | 251          | 63           | 105          | 470           | 48         | 0        | 0        |
| <b>5950000 Total</b> |                      |       | <b>970</b>    | <b>32</b>  | <b>251</b>   | <b>63</b>    | <b>105</b>   | <b>470</b>    | <b>48</b>  | <b>0</b> | <b>0</b> |
| 5960000              | MNT STR LGHT-SIG S   | DNEX  | 104           | 104        | 0            | 0            | 0            | 0             | 0          | 0        | 0        |
| 5960000              | MNT STR LGHT-SIG S   | DNEX  | 115           | 0          | 0            | 0            | 0            | 0             | 115        | 0        | 0        |
| 5960000              | MNT STR LGHT-SIG S   | DNEX  | 879           | 0          | 879          | 0            | 0            | 0             | 0          | 0        | 0        |
| 5960000              | MNT STR LGHT-SIG S   | DNEX  | 1,354         | 0          | 0            | 0            | 0            | 1,354         | 0          | 0        | 0        |
| 5960000              | MNT STR LGHT-SIG S   | DNEX  | 145           | 0          | 0            | 145          | 0            | 0             | 0          | 0        | 0        |
| 5960000              | MNT STR LGHT-SIG S   | DNEX  | 237           | 0          | 0            | 0            | 237          | 0             | 0          | 0        | 0        |
| 5960000              | MNT STR LGHT-SIG S   | DNEX  | 96            | 0          | 0            | 0            | 96           | 0             | 0          | 0        | 0        |
| <b>5960000 Total</b> |                      |       | <b>2,931</b>  | <b>104</b> | <b>879</b>   | <b>145</b>   | <b>333</b>   | <b>1,354</b>  | <b>115</b> | <b>0</b> | <b>0</b> |
| 5970000              | MNT OF METERS        | DNEX  | 10            | 10         | 0            | 0            | 0            | 0             | 0          | 0        | 0        |
| 5970000              | MNT OF METERS        | DNEX  | 34            | 0          | 0            | 0            | 0            | 0             | 34         | 0        | 0        |
| 5970000              | MNT OF METERS        | DNEX  | 146           | 0          | 146          | 0            | 0            | 0             | 0          | 0        | 0        |
| 5970000              | MNT OF METERS        | DNEX  | -333          | -11        | -86          | -22          | -36          | -161          | -17        | 0        | 0        |
| 5970000              | MNT OF METERS        | DNEX  | 226           | 0          | 0            | 0            | 0            | 226           | 0          | 0        | 0        |
| 5970000              | MNT OF METERS        | DNEX  | 23            | 0          | 0            | 23           | 0            | 0             | 0          | 0        | 0        |
| 5970000              | MNT OF METERS        | DNEX  | 21            | 0          | 0            | 0            | 21           | 0             | 0          | 0        | 0        |
| 5970000              | MNT OF METERS        | DNEX  | 12            | 0          | 0            | 0            | 12           | 0             | 0          | 0        | 0        |
| <b>5970000 Total</b> |                      |       | <b>139</b>    | <b>-1</b>  | <b>60</b>    | <b>1</b>     | <b>-4</b>    | <b>65</b>     | <b>17</b>  | <b>0</b> | <b>0</b> |
| 5980000              | MNT MISC DIST PLNT   | DNEX  | 36            | 36         | 0            | 0            | 0            | 0             | 0          | 0        | 0        |
| 5980000              | MNT MISC DIST PLNT   | DNEX  | 86            | 0          | 0            | 0            | 0            | 0             | 86         | 0        | 0        |
| 5980000              | MNT MISC DIST PLNT   | DNEX  | 141           | 0          | 141          | 0            | 0            | 0             | 0          | 0        | 0        |



### Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total         | Calif      | Oregon        | Wash         | Wyoming      | Utah         | Idaho        | FERC     | Other    |
|----------------------|----------------------|-------|---------------|------------|---------------|--------------|--------------|--------------|--------------|----------|----------|
| 5980000              | MNT MISC DIST PLNT   | DNEX  | 6,634         | 217        | 1,719         | 432          | 719          | 3,216        | 331          | 0        | 0        |
| 5980000              | MNT MISC DIST PLNT   | DNEX  | 662           | 0          | 0             | 0            | 0            | 662          | 0            | 0        | 0        |
| 5980000              | MNT MISC DIST PLNT   | DNEX  | 209           | 0          | 0             | 209          | 0            | 0            | 0            | 0        | 0        |
| 5980000              | MNT MISC DIST PLNT   | DNEX  | 200           | 0          | 0             | 0            | 200          | 0            | 0            | 0        | 0        |
| 5980000              | MNT MISC DIST PLNT   | DNEX  | 0             | 0          | 0             | 0            | 0            | 0            | 0            | 0        | 0        |
| <b>5980000 Total</b> |                      |       | <b>7,968</b>  | <b>252</b> | <b>1,860</b>  | <b>641</b>   | <b>919</b>   | <b>3,878</b> | <b>417</b>   | <b>0</b> | <b>0</b> |
| 5989500              | MNT DIST PLNT-ENV AM | SNPD  | 2,065         | 67         | 535           | 134          | 224          | 1,001        | 103          | 0        | 0        |
| <b>5989500 Total</b> |                      |       | <b>2,065</b>  | <b>67</b>  | <b>535</b>    | <b>134</b>   | <b>224</b>   | <b>1,001</b> | <b>103</b>   | <b>0</b> | <b>0</b> |
| 9010000              | SUPRV (CUST ACCT)    | CAEX  | 2,363         | 58         | 744           | 167          | 180          | 1,116        | 98           | 0        | 0        |
| <b>9010000 Total</b> |                      |       | <b>2,363</b>  | <b>58</b>  | <b>744</b>    | <b>167</b>   | <b>180</b>   | <b>1,116</b> | <b>98</b>    | <b>0</b> | <b>0</b> |
| 9020000              | METER READING EXP    | CAEX  | 920           | 920        | 0             | 0            | 0            | 0            | 0            | 0        | 0        |
| 9020000              | METER READING EXP    | CAEX  | 971           | 24         | 306           | 69           | 74           | 458          | 40           | 0        | 0        |
| 9020000              | METER READING EXP    | CAEX  | 2,009         | 0          | 0             | 0            | 0            | 0            | 2,009        | 0        | 0        |
| 9020000              | METER READING EXP    | CAEX  | 10,268        | 0          | 10,268        | 0            | 0            | 0            | 0            | 0        | 0        |
| 9020000              | METER READING EXP    | CAEX  | 3,486         | 0          | 0             | 0            | 0            | 3,486        | 0            | 0        | 0        |
| 9020000              | METER READING EXP    | CAEX  | 660           | 0          | 0             | 660          | 0            | 0            | 0            | 0        | 0        |
| 9020000              | METER READING EXP    | CAEX  | 1,138         | 0          | 0             | 0            | 1,138        | 0            | 0            | 0        | 0        |
| 9020000              | METER READING EXP    | CAEX  | 214           | 0          | 0             | 0            | 214          | 0            | 0            | 0        | 0        |
| <b>9020000 Total</b> |                      |       | <b>19,666</b> | <b>944</b> | <b>10,574</b> | <b>729</b>   | <b>1,426</b> | <b>3,944</b> | <b>2,049</b> | <b>0</b> | <b>0</b> |
| 9030000              | CUST RCRD/COLL EXP   | CAEX  | 1,043         | 26         | 328           | 74           | 80           | 493          | 43           | 0        | 0        |
| <b>9030000 Total</b> |                      |       | <b>1,043</b>  | <b>26</b>  | <b>328</b>    | <b>74</b>    | <b>80</b>    | <b>493</b>   | <b>43</b>    | <b>0</b> | <b>0</b> |
| 9031000              | CUST RCRD/CUST SYS   | CAEX  | 1,845         | 45         | 581           | 130          | 141          | 871          | 76           | 0        | 0        |
| <b>9031000 Total</b> |                      |       | <b>1,845</b>  | <b>45</b>  | <b>581</b>    | <b>130</b>   | <b>141</b>   | <b>871</b>   | <b>76</b>    | <b>0</b> | <b>0</b> |
| 9032000              | CUST ACCTG/BILL      | CAEX  | 8,693         | 214        | 2,738         | 615          | 663          | 4,105        | 359          | 0        | 0        |
| 9032000              | CUST ACCTG/BILL      | CAEX  | -4            | 0          | 0             | 0            | 0            | -4           | 0            | 0        | 0        |
| <b>9032000 Total</b> |                      |       | <b>8,689</b>  | <b>214</b> | <b>2,738</b>  | <b>615</b>   | <b>663</b>   | <b>4,101</b> | <b>359</b>   | <b>0</b> | <b>0</b> |
| 9033000              | CUST ACCTG/COLL      | CAEX  | 194           | 194        | 0             | 0            | 0            | 0            | 0            | 0        | 0        |
| 9033000              | CUST ACCTG/COLL      | CAEX  | 12,337        | 303        | 3,885         | 872          | 941          | 5,826        | 510          | 0        | 0        |
| 9033000              | CUST ACCTG/COLL      | CAEX  | 307           | 0          | 0             | 0            | 0            | 0            | 307          | 0        | 0        |
| 9033000              | CUST ACCTG/COLL      | CAEX  | 2,135         | 0          | 2,135         | 0            | 0            | 0            | 0            | 0        | 0        |
| 9033000              | CUST ACCTG/COLL      | CAEX  | 3,213         | 0          | 0             | 0            | 0            | 3,213        | 0            | 0        | 0        |
| 9033000              | CUST ACCTG/COLL      | CAEX  | 515           | 0          | 0             | 515          | 0            | 0            | 0            | 0        | 0        |
| 9033000              | CUST ACCTG/COLL      | CAEX  | 446           | 0          | 0             | 0            | 446          | 0            | 0            | 0        | 0        |
| 9033000              | CUST ACCTG/COLL      | CAEX  | 87            | 0          | 0             | 0            | 87           | 0            | 0            | 0        | 0        |
| <b>9033000 Total</b> |                      |       | <b>19,233</b> | <b>497</b> | <b>6,021</b>  | <b>1,387</b> | <b>1,473</b> | <b>9,039</b> | <b>816</b>   | <b>0</b> | <b>0</b> |
| 9035000              | CUST ACCTG/REC       | CAEX  | 26            | 26         | 0             | 0            | 0            | 0            | 0            | 0        | 0        |
| 9035000              | CUST ACCTG/REC       | CAEX  | 19            | 0          | 0             | 0            | 0            | 0            | 19           | 0        | 0        |
| 9035000              | CUST ACCTG/REC       | CAEX  | 187           | 0          | 187           | 0            | 0            | 0            | 0            | 0        | 0        |



### Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Group Code      | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho      | FERC     | Other    |
|----------------------|---------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 9035000              | CAEX CUST ACCTG/REQ       | UT    | 74            | 0          | 0            | 0            | 0            | 0            | 74         | 0        | 0        |
| 9035000              | CAEX CUST ACCTG/REQ       | WA    | 25            | 0          | 0            | 25           | 0            | 0            | 0          | 0        | 0        |
| 9035000              | CAEX CUST ACCTG/REQ       | WYP   | 41            | 0          | 0            | 0            | 41           | 0            | 0          | 0        | 0        |
| 9035000              | CAEX CUST ACCTG/REQ       | WYU   | 4             | 0          | 0            | 0            | 4            | 0            | 0          | 0        | 0        |
| <b>9035000 Total</b> |                           |       | <b>376</b>    | <b>26</b>  | <b>187</b>   | <b>25</b>    | <b>45</b>    | <b>74</b>    | <b>19</b>  | <b>0</b> | <b>0</b> |
| 9036000              | CAEX CUST ACCTG/COMMON    | CN    | 16,572        | 407        | 5,219        | 1,172        | 1,264        | 7,826        | 685        | 0        | 0        |
| 9036000              | CAEX CUST ACCTG/COMMON    | OR    | 12            | 0          | 12           | 0            | 0            | 0            | 0          | 0        | 0        |
| <b>9036000 Total</b> |                           |       | <b>16,584</b> | <b>407</b> | <b>5,231</b> | <b>1,172</b> | <b>1,264</b> | <b>7,826</b> | <b>685</b> | <b>0</b> | <b>0</b> |
| 9040000              | CAEX UNCOLLECT ACCOUNTS   | CA    | 675           | 675        | 0            | 0            | 0            | 0            | 0          | 0        | 0        |
| 9040000              | CAEX UNCOLLECT ACCOUNTS   | CN    | 7             | 0          | 2            | 1            | 1            | 3            | 0          | 0        | 0        |
| 9040000              | CAEX UNCOLLECT ACCOUNTS   | IDU   | 609           | 0          | 0            | 0            | 0            | 0            | 609        | 0        | 0        |
| 9040000              | CAEX UNCOLLECT ACCOUNTS   | OR    | 6,292         | 0          | 6,292        | 0            | 0            | 0            | 0          | 0        | 0        |
| 9040000              | CAEX UNCOLLECT ACCOUNTS   | UT    | 4,839         | 0          | 0            | 0            | 0            | 4,839        | 0          | 0        | 0        |
| 9040000              | CAEX UNCOLLECT ACCOUNTS   | WA    | 2,039         | 0          | 0            | 2,039        | 0            | 0            | 0          | 0        | 0        |
| 9040000              | CAEX UNCOLLECT ACCOUNTS   | WYP   | 1,001         | 0          | 0            | 0            | 1,001        | 0            | 0          | 0        | 0        |
| <b>9040000 Total</b> |                           |       | <b>15,461</b> | <b>675</b> | <b>6,294</b> | <b>2,039</b> | <b>1,001</b> | <b>4,842</b> | <b>609</b> | <b>0</b> | <b>0</b> |
| 9042000              | CAEX UNCOLL ACCTS-JOINT U | CA    | -21           | -21        | 0            | 0            | 0            | 0            | 0          | 0        | 0        |
| 9042000              | CAEX UNCOLL ACCTS-JOINT U | IDU   | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0        | 0        |
| 9042000              | CAEX UNCOLL ACCTS-JOINT U | OR    | -10           | 0          | -10          | 0            | 0            | 0            | 0          | 0        | 0        |
| 9042000              | CAEX UNCOLL ACCTS-JOINT U | UT    | -13           | 0          | 0            | 0            | 0            | -13          | 0          | 0        | 0        |
| 9042000              | CAEX UNCOLL ACCTS-JOINT U | WA    | 8             | 0          | 0            | 8            | 0            | 0            | 0          | 0        | 0        |
| 9042000              | CAEX UNCOLL ACCTS-JOINT U | WYP   | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0        | 0        |
| <b>9042000 Total</b> |                           |       | <b>-37</b>    | <b>-21</b> | <b>-10</b>   | <b>8</b>     | <b>0</b>     | <b>-13</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 9050000              | CAEX MISC CUST ACCT EXP   | CN    | 12            | 0          | 4            | 1            | 1            | 6            | 1          | 0        | 0        |
| 9050000              | CAEX MISC CUST ACCT EXP   | OR    | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0        | 0        |
| 9050000              | CAEX MISC CUST ACCT EXP   | UT    | 869           | 0          | 0            | 0            | 0            | 869          | 0          | 0        | 0        |
| <b>9050000 Total</b> |                           |       | <b>882</b>    | <b>0</b>   | <b>4</b>     | <b>1</b>     | <b>1</b>     | <b>875</b>   | <b>1</b>   | <b>0</b> | <b>0</b> |
| 9070000              | CSEX SUPRV (CUST SER)     | CN    | 289           | 7          | 91           | 20           | 22           | 136          | 12         | 0        | 0        |
| <b>9070000 Total</b> |                           |       | <b>289</b>    | <b>7</b>   | <b>91</b>    | <b>20</b>    | <b>22</b>    | <b>136</b>   | <b>12</b>  | <b>0</b> | <b>0</b> |
| 9080000              | CSEX CUST ASSIST EXP      | CA    | 105           | 105        | 0            | 0            | 0            | 0            | 0          | 0        | 0        |
| 9080000              | CSEX CUST ASSIST EXP      | CN    | 6             | 0          | 2            | 0            | 0            | 3            | 0          | 0        | 0        |
| 9080000              | CSEX CUST ASSIST EXP      | IDU   | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0        | 0        |
| 9080000              | CSEX CUST ASSIST EXP      | OR    | 22            | 0          | 22           | 0            | 0            | 0            | 0          | 0        | 0        |
| 9080000              | CSEX CUST ASSIST EXP      | UT    | 8             | 0          | 0            | 0            | 0            | 8            | 0          | 0        | 0        |
| 9080000              | CSEX CUST ASSIST EXP      | WA    | 18            | 0          | 0            | 18           | 0            | 0            | 0          | 0        | 0        |
| 9080000              | CSEX CUST ASSIST EXP      | WYP   | 2             | 0          | 0            | 0            | 2            | 0            | 0          | 0        | 0        |
| <b>9080000 Total</b> |                           |       | <b>163</b>    | <b>105</b> | <b>24</b>    | <b>19</b>    | <b>3</b>     | <b>11</b>    | <b>1</b>   | <b>0</b> | <b>0</b> |
| 9081000              | CSEX CUST ASST EXP-GENL   | CN    | 134           | 3          | 42           | 9            | 10           | 63           | 6          | 0        | 0        |



### Operations & Maintenance Expense

Twelve Months Ending - December 2017

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(Allocated in Thousands)

| Primary Account      | Secondary Group Code            | Alloc | Total         | Calif      | Oregon       | Wash       | Wyoming    | Utah         | Idaho      | FERC     | Other         |
|----------------------|---------------------------------|-------|---------------|------------|--------------|------------|------------|--------------|------------|----------|---------------|
| <b>9081000 Total</b> |                                 |       | <b>134</b>    | <b>3</b>   | <b>42</b>    | <b>9</b>   | <b>10</b>  | <b>63</b>    | <b>6</b>   | <b>0</b> | <b>0</b>      |
| 9084000              | CSEX Customer Service Expense   | CA    | 15            | 15         | 0            | 0          | 0          | 0            | 0          | 0        | 0             |
| 9084000              | DSM DIRECT                      | CN    | 920           | 23         | 290          | 65         | 70         | 435          | 38         | 0        | 0             |
| 9084000              | CSEX Customer Service Expense   | OTHER | 47            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 47            |
| 9084000              | DSM DIRECT                      | UT    | 1             | 0          | 0            | 0          | 0          | 1            | 0          | 0        | 0             |
| 9084000              | CSEX Customer Service Expense   | WA    | 4             | 0          | 0            | 4          | 0          | 0            | 0          | 0        | 0             |
| 9084000              | DSM DIRECT                      | WYP   | 0             | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0             |
| <b>9084000 Total</b> |                                 |       | <b>987</b>    | <b>37</b>  | <b>290</b>   | <b>69</b>  | <b>70</b>  | <b>435</b>   | <b>38</b>  | <b>0</b> | <b>47</b>     |
| 9085000              | CSEX Customer Service Expense   | IDU   | 68            | 0          | 0            | 0          | 0          | 0            | 68         | 0        | 0             |
| 9085000              | DSM AMORT                       | WYP   | 6             | 0          | 0            | 0          | 6          | 0            | 0          | 0        | 0             |
| <b>9085000 Total</b> |                                 |       | <b>74</b>     | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>6</b>   | <b>0</b>     | <b>68</b>  | <b>0</b> | <b>0</b>      |
| 9085100              | CSEX Customer Service Expense   | OTHER | 65,739        | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 65,739        |
| <b>9085100 Total</b> |                                 |       | <b>65,739</b> | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b> | <b>65,739</b> |
| 9086000              | CSEX Customer Service Expense   | CN    | 531           | 13         | 167          | 38         | 41         | 251          | 22         | 0        | 0             |
| 9086000              | CUST SERV                       | IDU   | -39           | 0          | 0            | 0          | 0          | 0            | -39        | 0        | 0             |
| 9086000              | CSEX Customer Service Expense   | OR    | 1,970         | 0          | 1,970        | 0          | 0          | 0            | 0          | 0        | 0             |
| 9086000              | CUST SERV                       | UT    | 2,320         | 0          | 0            | 0          | 0          | 2,320        | 0          | 0        | 0             |
| 9086000              | CSEX Customer Service Expense   | WA    | 248           | 0          | 0            | 248        | 0          | 0            | 0          | 0        | 0             |
| 9086000              | CUST SERV                       | WYP   | 927           | 0          | 0            | 0          | 927        | 0            | 0          | 0        | 0             |
| <b>9086000 Total</b> |                                 |       | <b>5,958</b>  | <b>13</b>  | <b>2,137</b> | <b>286</b> | <b>968</b> | <b>2,571</b> | <b>-17</b> | <b>0</b> | <b>0</b>      |
| 9089500              | CSEX Customer Service Expense   | OTHER | 3,869         | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 3,869         |
| <b>9089500 Total</b> |                                 |       | <b>3,869</b>  | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b> | <b>3,869</b>  |
| 9089600              | CSEX Customer Service Expense   | OTHER | 10,862        | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 10,862        |
| <b>9089600 Total</b> |                                 |       | <b>10,862</b> | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b> | <b>10,862</b> |
| 9089700              | CSEX Customer Service Expense   | UT    | 110           | 0          | 0            | 0          | 0          | 110          | 0          | 0        | 0             |
| <b>9089700 Total</b> |                                 |       | <b>110</b>    | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b>   | <b>110</b>   | <b>0</b>   | <b>0</b> | <b>0</b>      |
| 9090000              | CSEX Customer Service Expense   | CA    | 70            | 70         | 0            | 0          | 0          | 0            | 0          | 0        | 0             |
| 9090000              | INFOR/INSTRUCT ADV              | CN    | 2,220         | 55         | 699          | 157        | 169        | 1,048        | 92         | 0        | 0             |
| 9090000              | CSEX Customer Service Expense   | IDU   | 39            | 0          | 0            | 0          | 0          | 0            | 39         | 0        | 0             |
| 9090000              | INFOR/INSTRUCT ADV              | OR    | 255           | 0          | 255          | 0          | 0          | 0            | 0          | 0        | 0             |
| 9090000              | CSEX Customer Service Expense   | UT    | 549           | 0          | 0            | 0          | 0          | 549          | 0          | 0        | 0             |
| 9090000              | INFOR/INSTRUCT ADV              | WA    | 57            | 0          | 0            | 57         | 0          | 0            | 0          | 0        | 0             |
| 9090000              | CSEX Customer Service Expense   | WYP   | 145           | 0          | 0            | 0          | 145        | 0            | 0          | 0        | 0             |
| 9090000              | INFOR/INSTRUCT ADV              | WYU   | 0             | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0             |
| <b>9090000 Total</b> |                                 |       | <b>3,336</b>  | <b>125</b> | <b>954</b>   | <b>214</b> | <b>314</b> | <b>1,598</b> | <b>131</b> | <b>0</b> | <b>0</b>      |
| 9100000              | CSEX Customer Service Expense   | CN    | 3             | 0          | 1            | 0          | 0          | 2            | 0          | 0        | 0             |
| <b>9100000 Total</b> |                                 |       | <b>3</b>      | <b>0</b>   | <b>1</b>     | <b>0</b>   | <b>0</b>   | <b>2</b>     | <b>0</b>   | <b>0</b> | <b>0</b>      |
| 9200000              | ADMIN & GEN SALARY              | AGEX  | 0             | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0             |
| 9200000              | Administrative & General Expens | OR    | 0             | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0             |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
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 (Allocated in Thousands)

| Primary Account      | Secondary Group Code      | Alloc | Total          | Calif        | Oregon        | Wash          | Wyoming       | Utah           | Idaho         | FERC      | Other    |
|----------------------|---------------------------|-------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|-----------|----------|
| 9200000              | AGEX ADMIN & GEN SALARY   | SO    | 70,992         | 1,534        | 19,224        | 5,691         | 9,783         | 30,647         | 4,097         | 17        | 0        |
| 9200000              | AGEX ADMIN & GEN SALARY   | UT    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 9200000              | AGEX ADMIN & GEN SALARY   | WA    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| <b>9200000 Total</b> |                           |       | <b>70,992</b>  | <b>1,534</b> | <b>19,224</b> | <b>5,691</b>  | <b>9,783</b>  | <b>30,647</b>  | <b>4,097</b>  | <b>17</b> | <b>0</b> |
| 9210000              | AGEX OFFICE SUPPL & EXP   | CA    | 6              | 6            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 9210000              | AGEX OFFICE SUPPL & EXP   | CN    | 94             | 2            | 30            | 7             | 7             | 45             | 4             | 0         | 0        |
| 9210000              | AGEX OFFICE SUPPL & EXP   | IDU   | 33             | 0            | 0             | 0             | 0             | 0              | 33            | 0         | 0        |
| 9210000              | AGEX OFFICE SUPPL & EXP   | OR    | 81             | 0            | 81            | 0             | 0             | 0              | 0             | 0         | 0        |
| 9210000              | AGEX OFFICE SUPPL & EXP   | SO    | 8,933          | 193          | 2,419         | 716           | 1,231         | 3,856          | 516           | 2         | 0        |
| 9210000              | AGEX OFFICE SUPPL & EXP   | UT    | 134            | 0            | 0             | 0             | 0             | 134            | 0             | 0         | 0        |
| 9210000              | AGEX OFFICE SUPPL & EXP   | WA    | 13             | 0            | 0             | 13            | 0             | 0              | 0             | 0         | 0        |
| 9210000              | AGEX OFFICE SUPPL & EXP   | WYP   | 47             | 0            | 0             | 0             | 47            | 0              | 0             | 0         | 0        |
| 9210000              | AGEX OFFICE SUPPL & EXP   | WYU   | 14             | 0            | 0             | 0             | 14            | 0              | 0             | 0         | 0        |
| <b>9210000 Total</b> |                           |       | <b>9,356</b>   | <b>202</b>   | <b>2,530</b>  | <b>736</b>    | <b>1,299</b>  | <b>4,034</b>   | <b>553</b>    | <b>2</b>  | <b>0</b> |
| 9220000              | AGEX A&G EXP TRANSF-CR    | SO    | -31,140        | -673         | -8,432        | -2,496        | -4,291        | -13,443        | -1,797        | -7        | 0        |
| <b>9220000 Total</b> |                           |       | <b>-31,140</b> | <b>-673</b>  | <b>-8,432</b> | <b>-2,496</b> | <b>-4,291</b> | <b>-13,443</b> | <b>-1,797</b> | <b>-7</b> | <b>0</b> |
| 9230000              | AGEX OUTSIDE SERVICES     | CA    | 63             | 63           | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 9230000              | AGEX OUTSIDE SERVICES     | IDU   | 7              | 0            | 0             | 0             | 0             | 0              | 0             | 7         | 0        |
| 9230000              | AGEX OUTSIDE SERVICES     | OR    | 181            | 0            | 181           | 0             | 0             | 0              | 0             | 0         | 0        |
| 9230000              | AGEX OUTSIDE SERVICES     | SO    | 12,931         | 279          | 3,502         | 1,037         | 1,782         | 5,582          | 746           | 3         | 0        |
| 9230000              | AGEX OUTSIDE SERVICES     | UT    | 2,643          | 0            | 0             | 0             | 0             | 2,643          | 0             | 0         | 0        |
| 9230000              | AGEX OUTSIDE SERVICES     | WA    | 226            | 0            | 0             | 226           | 0             | 0              | 0             | 0         | 0        |
| 9230000              | AGEX OUTSIDE SERVICES     | WYP   | 13             | 0            | 0             | 0             | 13            | 0              | 0             | 0         | 0        |
| 9230000              | AGEX OUTSIDE SERVICES     | WYU   | 1              | 0            | 0             | 0             | 1             | 0              | 0             | 0         | 0        |
| <b>9230000 Total</b> |                           |       | <b>16,064</b>  | <b>342</b>   | <b>3,683</b>  | <b>1,262</b>  | <b>1,795</b>  | <b>8,226</b>   | <b>753</b>    | <b>3</b>  | <b>0</b> |
| 9239990              | AGEX AFFL SERV EMPLOYED   | IDU   | 2              | 0            | 0             | 0             | 0             | 0              | 0             | 2         | 0        |
| 9239990              | AGEX AFFL SERV EMPLOYED   | OR    | 20             | 0            | 20            | 0             | 0             | 0              | 0             | 0         | 0        |
| 9239990              | AGEX AFFL SERV EMPLOYED   | SO    | 7,769          | 168          | 2,104         | 623           | 1,071         | 3,354          | 448           | 2         | 0        |
| 9239990              | AGEX AFFL SERV EMPLOYED   | UT    | 14             | 0            | 0             | 0             | 0             | 14             | 0             | 0         | 0        |
| <b>9239990 Total</b> |                           |       | <b>7,805</b>   | <b>168</b>   | <b>2,124</b>  | <b>623</b>    | <b>1,071</b>  | <b>3,368</b>   | <b>450</b>    | <b>2</b>  | <b>0</b> |
| 9241000              | AGEX PROP INS-ACCRL SITUS | IDU   | 114            | 0            | 0             | 0             | 0             | 0              | 114           | 0         | 0        |
| 9241000              | AGEX PROP INS-ACCRL SITUS | OR    | 7,069          | 0            | 7,069         | 0             | 0             | 0              | 0             | 0         | 0        |
| 9241000              | AGEX PROP INS-ACCRL SITUS | UT    | 2,152          | 0            | 0             | 0             | 0             | 2,152          | 0             | 0         | 0        |
| 9241000              | AGEX PROP INS-ACCRL SITUS | WYP   | 350            | 0            | 0             | 0             | 350           | 0              | 0             | 0         | 0        |
| <b>9241000 Total</b> |                           |       | <b>9,684</b>   | <b>0</b>     | <b>7,069</b>  | <b>0</b>      | <b>350</b>    | <b>2,152</b>   | <b>114</b>    | <b>0</b>  | <b>0</b> |
| 9242000              | AGEX PROP INS-CLAIM SITUS | CA    | 197            | 197          | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 9242000              | AGEX PROP INS-CLAIM SITUS | IDU   | -7             | 0            | 0             | 0             | 0             | 0              | -7            | 0         | 0        |
| 9242000              | AGEX PROP INS-CLAIM SITUS | OR    | -567           | 0            | -567          | 0             | 0             | 0              | 0             | 0         | 0        |



**Operations & Maintenance Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Group Code                 | Alloc | Total          | Calif        | Oregon        | Wash         | Wyoming       | Utah          | Idaho        | FERC      | Other    |
|----------------------|--------------------------------------|-------|----------------|--------------|---------------|--------------|---------------|---------------|--------------|-----------|----------|
| 9242000              | AGEX Administrative & General Expens | UT    | -49            | 0            | 0             | 0            | 0             | 0             | -49          | 0         | 0        |
| 9242000              | AGEX Administrative & General Expens | WYP   | -17            | 0            | 0             | 0            | -17           | 0             | 0            | 0         | 0        |
| <b>9242000 Total</b> |                                      |       | <b>-443</b>    | <b>197</b>   | <b>-567</b>   | <b>0</b>     | <b>-17</b>    | <b>-49</b>    | <b>-7</b>    | <b>0</b>  | <b>0</b> |
| 9243000              | AGEX Administrative & General Expens | SO    | 5,580          | 121          | 1,511         | 447          | 769           | 2,409         | 322          | 1         | 0        |
| <b>9243000 Total</b> |                                      |       | <b>5,580</b>   | <b>121</b>   | <b>1,511</b>  | <b>447</b>   | <b>769</b>    | <b>2,409</b>  | <b>322</b>   | <b>1</b>  | <b>0</b> |
| 9250000              | AGEX Injuries & Damages              | SO    | 9,434          | 204          | 2,555         | 756          | 1,300         | 4,073         | 544          | 2         | 0        |
| <b>9250000 Total</b> |                                      |       | <b>9,434</b>   | <b>204</b>   | <b>2,555</b>  | <b>756</b>   | <b>1,300</b>  | <b>4,073</b>  | <b>544</b>   | <b>2</b>  | <b>0</b> |
| 9251000              | AGEX Injuries & Damages              | OR    | -1,237         | 0            | -1,237        | 0            | 0             | 0             | 0            | 0         | 0        |
| 9251000              | AGEX Injuries & Damages              | SO    | 1,237          | 27           | 335           | 99           | 170           | 534           | 71           | 0         | 0        |
| <b>9251000 Total</b> |                                      |       | <b>0</b>       | <b>27</b>    | <b>-902</b>   | <b>99</b>    | <b>170</b>    | <b>534</b>    | <b>71</b>    | <b>0</b>  | <b>0</b> |
| 9261500              | AGEX Pen Exp-State Situs             | CA    | -94            | -94          | 0             | 0            | 0             | 0             | 0            | 0         | 0        |
| 9261500              | AGEX Pen Exp-State Situs             | OR    | -1,022         | 0            | -1,022        | 0            | 0             | 0             | 0            | 0         | 0        |
| 9261500              | AGEX Pen Exp-State Situs             | SO    | -1,641         | -35          | -444          | -132         | -226          | -708          | -95          | 0         | 0        |
| 9261500              | AGEX Pen Exp-State Situs             | UT    | 283            | 0            | 0             | 0            | 0             | 283           | 0            | 0         | 0        |
| <b>9261500 Total</b> |                                      |       | <b>-2,473</b>  | <b>-129</b>  | <b>-1,466</b> | <b>-132</b>  | <b>-226</b>   | <b>-425</b>   | <b>-95</b>   | <b>0</b>  | <b>0</b> |
| 9262500              | AGEX Postret Exp-St Situs            | CA    | 17             | 17           | 0             | 0            | 0             | 0             | 0            | 0         | 0        |
| 9262500              | AGEX Postret Exp-St Situs            | OR    | 193            | 0            | 193           | 0            | 0             | 0             | 0            | 0         | 0        |
| 9262500              | AGEX Postret Exp-St Situs            | UT    | 279            | 0            | 0             | 0            | 0             | 279           | 0            | 0         | 0        |
| 9262500              | AGEX Postret Exp-St Situs            | WYP   | 353            | 0            | 0             | 0            | 353           | 0             | 0            | 0         | 0        |
| <b>9262500 Total</b> |                                      |       | <b>842</b>     | <b>17</b>    | <b>193</b>    | <b>0</b>     | <b>353</b>    | <b>279</b>    | <b>0</b>     | <b>0</b>  | <b>0</b> |
| 9269100              | AGEX Gross-Up - Pension              | SO    | -1,287         | -28          | -348          | -103         | -177          | -556          | -74          | 0         | 0        |
| <b>9269100 Total</b> |                                      |       | <b>-1,287</b>  | <b>-28</b>   | <b>-348</b>   | <b>-103</b>  | <b>-177</b>   | <b>-556</b>   | <b>-74</b>   | <b>0</b>  | <b>0</b> |
| 9269200              | AGEX Gross-Up - Post-Retr            | SO    | -10,884        | -235         | -2,947        | -872         | -1,500        | -4,699        | -628         | -3        | 0        |
| <b>9269200 Total</b> |                                      |       | <b>-10,884</b> | <b>-235</b>  | <b>-2,947</b> | <b>-872</b>  | <b>-1,500</b> | <b>-4,699</b> | <b>-628</b>  | <b>-3</b> | <b>0</b> |
| 9269300              | AGEX Gross-Up - SERP                 | SO    | 2,445          | 53           | 662           | 196          | 337           | 1,055         | 141          | 1         | 0        |
| <b>9269300 Total</b> |                                      |       | <b>2,445</b>   | <b>53</b>    | <b>662</b>    | <b>196</b>   | <b>337</b>    | <b>1,055</b>  | <b>141</b>   | <b>1</b>  | <b>0</b> |
| 9269400              | AGEX Gross-Up - MD/DN/V/L            | SO    | 60,667         | 1,311        | 16,428        | 4,863        | 8,360         | 26,190        | 3,501        | 15        | 0        |
| <b>9269400 Total</b> |                                      |       | <b>60,667</b>  | <b>1,311</b> | <b>16,428</b> | <b>4,863</b> | <b>8,360</b>  | <b>26,190</b> | <b>3,501</b> | <b>15</b> | <b>0</b> |
| 9269500              | AGEX Gross-Up - 401(K) EX            | SO    | 37,339         | 807          | 10,111        | 2,993        | 5,145         | 16,119        | 2,155        | 9         | 0        |
| <b>9269500 Total</b> |                                      |       | <b>37,339</b>  | <b>807</b>   | <b>10,111</b> | <b>2,993</b> | <b>5,145</b>  | <b>16,119</b> | <b>2,155</b> | <b>9</b>  | <b>0</b> |
| 9269600              | AGEX Gross-Up - Post-Empl            | SO    | 6,358          | 137          | 1,722         | 510          | 876           | 2,745         | 367          | 2         | 0        |
| <b>9269600 Total</b> |                                      |       | <b>6,358</b>   | <b>137</b>   | <b>1,722</b>  | <b>510</b>   | <b>876</b>    | <b>2,745</b>  | <b>367</b>   | <b>2</b>  | <b>0</b> |
| 9269700              | AGEX Gross-Up - Oth Ben E            | SO    | 5,457          | 118          | 1,478         | 437          | 752           | 2,356         | 315          | 1         | 0        |
| <b>9269700 Total</b> |                                      |       | <b>5,457</b>   | <b>118</b>   | <b>1,478</b>  | <b>437</b>   | <b>752</b>    | <b>2,356</b>  | <b>315</b>   | <b>1</b>  | <b>0</b> |
| 9280000              | AGEX Regulatory Com Exp              | CA    | 442            | 442          | 0             | 0            | 0             | 0             | 0            | 0         | 0        |
| 9280000              | AGEX Regulatory Com Exp              | IDU   | 56             | 0            | 0             | 0            | 0             | 0             | 56           | 0         | 0        |
| 9280000              | AGEX Regulatory Com Exp              | OR    | 649            | 0            | 649           | 0            | 0             | 0             | 0            | 0         | 0        |
| 9280000              | AGEX Regulatory Com Exp              | SE    | 24             | 0            | 6             | 2            | 4             | 10            | 2            | 0         | 0        |





### Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total                           | Calif | Oregon         | Wash          | Wyoming        | Utah          | Idaho         | FERC           | Other         |            |          |
|----------------------|----------------------|-------|---------------------------------|-------|----------------|---------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 9280000              | REGULATORY COM EXP   | AGEX  | Administrative & General Expens | SO    | 2,387          | 52            | 646            | 191           | 329           | 1,030          | 138           | 1          | 0        |
| 9280000              | REGULATORY COM EXP   | AGEX  | Administrative & General Expens | UT    | 599            | 0             | 0              | 0             | 599           | 0              | 0             | 0          | 0        |
| 9280000              | REGULATORY COM EXP   | AGEX  | Administrative & General Expens | WA    | 18             | 0             | 0              | 18            | 0             | 0              | 0             | 0          | 0        |
| 9280000              | REGULATORY COM EXP   | AGEX  | Administrative & General Expens | WYP   | 252            | 0             | 0              | 0             | 252           | 0              | 0             | 0          | 0        |
| <b>9280000 Total</b> |                      |       |                                 |       | <b>4,427</b>   | <b>494</b>    | <b>1,302</b>   | <b>212</b>    | <b>585</b>    | <b>1,640</b>   | <b>195</b>    | <b>1</b>   | <b>0</b> |
| 9282000              | REG COMM EXPENSE     | AGEX  | Administrative & General Expens | CA    | 72             | 72            | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| 9282000              | REG COMM EXPENSE     | AGEX  | Administrative & General Expens | IDU   | 601            | 0             | 0              | 0             | 0             | 0              | 601           | 0          | 0        |
| 9282000              | REG COMM EXPENSE     | AGEX  | Administrative & General Expens | OR    | 4,254          | 0             | 4,254          | 0             | 0             | 0              | 0             | 0          | 0        |
| 9282000              | REG COMM EXPENSE     | AGEX  | Administrative & General Expens | SO    | 1              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| 9282000              | REG COMM EXPENSE     | AGEX  | Administrative & General Expens | UT    | 6,306          | 0             | 0              | 0             | 0             | 6,306          | 0             | 0          | 0        |
| 9282000              | REG COMM EXPENSE     | AGEX  | Administrative & General Expens | WA    | 684            | 0             | 0              | 684           | 0             | 0              | 0             | 0          | 0        |
| 9282000              | REG COMM EXPENSE     | AGEX  | Administrative & General Expens | WYP   | 1,778          | 0             | 0              | 0             | 1,778         | 0              | 0             | 0          | 0        |
| <b>9282000 Total</b> |                      |       |                                 |       | <b>13,695</b>  | <b>72</b>     | <b>4,254</b>   | <b>684</b>    | <b>1,778</b>  | <b>6,306</b>   | <b>601</b>    | <b>0</b>   | <b>0</b> |
| 9283000              | FERC FILING FEE      | AGEX  | Administrative & General Expens | SG    | 4,731          | 72            | 1,218          | 391           | 701           | 2,066          | 283           | 2          | 0        |
| <b>9283000 Total</b> |                      |       |                                 |       | <b>4,731</b>   | <b>72</b>     | <b>1,218</b>   | <b>391</b>    | <b>701</b>    | <b>2,066</b>   | <b>283</b>    | <b>2</b>   | <b>0</b> |
| 9290000              | DUPLICATE CHRGS-CR   | AGEX  | Administrative & General Expens | SO    | -3,396         | -73           | -919           | -272          | -468          | -1,466         | -196          | -1         | 0        |
| <b>9290000 Total</b> |                      |       |                                 |       | <b>-3,396</b>  | <b>-73</b>    | <b>-919</b>    | <b>-272</b>   | <b>-468</b>   | <b>-1,466</b>  | <b>-196</b>   | <b>-1</b>  | <b>0</b> |
| 9299100              | DUP CHG CR - PENSION | AGEX  | Administrative & General Expens | SO    | 1,287          | 28            | 348            | 103           | 177           | 556            | 74            | 0          | 0        |
| <b>9299100 Total</b> |                      |       |                                 |       | <b>1,287</b>   | <b>28</b>     | <b>348</b>     | <b>103</b>    | <b>177</b>    | <b>556</b>     | <b>74</b>     | <b>0</b>   | <b>0</b> |
| 9299200              | DUP CHG CR - POST-RT | AGEX  | Administrative & General Expens | SO    | 10,884         | 235           | 2,947          | 872           | 1,500         | 4,699          | 628           | 3          | 0        |
| <b>9299200 Total</b> |                      |       |                                 |       | <b>10,884</b>  | <b>235</b>    | <b>2,947</b>   | <b>872</b>    | <b>1,500</b>  | <b>4,699</b>   | <b>628</b>    | <b>3</b>   | <b>0</b> |
| 9299300              | DUP CHRG CR - SERP   | AGEX  | Administrative & General Expens | SO    | -2,445         | -53           | -662           | -196          | -337          | -1,055         | -141          | -1         | 0        |
| <b>9299300 Total</b> |                      |       |                                 |       | <b>-2,445</b>  | <b>-53</b>    | <b>-662</b>    | <b>-196</b>   | <b>-337</b>   | <b>-1,055</b>  | <b>-141</b>   | <b>-1</b>  | <b>0</b> |
| 9299400              | DUP CHG CR - M/D/V/L | AGEX  | Administrative & General Expens | SO    | -60,667        | -1,311        | -16,428        | -4,863        | -8,360        | -26,190        | -3,501        | -15        | 0        |
| <b>9299400 Total</b> |                      |       |                                 |       | <b>-60,667</b> | <b>-1,311</b> | <b>-16,428</b> | <b>-4,863</b> | <b>-8,360</b> | <b>-26,190</b> | <b>-3,501</b> | <b>-15</b> | <b>0</b> |
| 9299500              | DUP CHRG CR - 401(K) | AGEX  | Administrative & General Expens | SO    | -37,339        | -807          | -10,111        | -2,993        | -5,145        | -16,119        | -2,155        | -9         | 0        |
| <b>9299500 Total</b> |                      |       |                                 |       | <b>-37,339</b> | <b>-807</b>   | <b>-10,111</b> | <b>-2,993</b> | <b>-5,145</b> | <b>-16,119</b> | <b>-2,155</b> | <b>-9</b>  | <b>0</b> |
| 9299600              | DUP CHG CR - POST-EM | AGEX  | Administrative & General Expens | SO    | -6,358         | -137          | -1,722         | -510          | -876          | -2,745         | -367          | -2         | 0        |
| <b>9299600 Total</b> |                      |       |                                 |       | <b>-6,358</b>  | <b>-137</b>   | <b>-1,722</b>  | <b>-510</b>   | <b>-876</b>   | <b>-2,745</b>  | <b>-367</b>   | <b>-2</b>  | <b>0</b> |
| 9299700              | DUP CHG CR - OTH BEN | AGEX  | Administrative & General Expens | SO    | -5,457         | -118          | -1,478         | -437          | -752          | -2,356         | -315          | -1         | 0        |
| <b>9299700 Total</b> |                      |       |                                 |       | <b>-5,457</b>  | <b>-118</b>   | <b>-1,478</b>  | <b>-437</b>   | <b>-752</b>   | <b>-2,356</b>  | <b>-315</b>   | <b>-1</b>  | <b>0</b> |
| 9301000              | GEN ADVERTISING EXP  | AGEX  | Administrative & General Expens | SO    | 1              | 0             | 0              | 0             | 0             | 1              | 0             | 0          | 0        |
| <b>9301000 Total</b> |                      |       |                                 |       | <b>1</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>1</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 9302000              | MISC GEN EXP-OTHER   | AGEX  | Administrative & General Expens | IDU   | 2              | 0             | 0              | 0             | 0             | 0              | 2             | 0          | 0        |
| 9302000              | MISC GEN EXP-OTHER   | AGEX  | Administrative & General Expens | OR    | 29             | 0             | 29             | 0             | 0             | 0              | 0             | 0          | 0        |
| 9302000              | MISC GEN EXP-OTHER   | AGEX  | Administrative & General Expens | SO    | 2,217          | 48            | 600            | 178           | 305           | 957            | 128           | 1          | 0        |
| 9302000              | MISC GEN EXP-OTHER   | AGEX  | Administrative & General Expens | UT    | 6              | 0             | 0              | 0             | 0             | 6              | 0             | 0          | 0        |
| 9302000              | MISC GEN EXP-OTHER   | AGEX  | Administrative & General Expens | WA    | 3              | 0             | 0              | 3             | 0             | 0              | 0             | 0          | 0        |



**Operations & Maintenance Expense**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total            | Calif         | Oregon          | Wash           | Wyoming        | Utah             | Idaho          | FERC       | Other          |
|----------------------|----------------------|-------|------------------|---------------|-----------------|----------------|----------------|------------------|----------------|------------|----------------|
| 9302000              | MISC GEN EXP-OTHER   |       | 17               | 0             | 0               | 0              | 17             | 0                | 0              | 0          | 0              |
| <b>9302000 Total</b> |                      |       | <b>2,273</b>     | <b>48</b>     | <b>629</b>      | <b>180</b>     | <b>322</b>     | <b>963</b>       | <b>130</b>     | <b>1</b>   | <b>0</b>       |
| 9310000              | RENTS (A&G)          | CA    | 57               | 57            | 0               | 0              | 0              | 0                | 0              | 0          | 0              |
| 9310000              | RENTS (A&G)          | IDU   | 1                | 0             | 0               | 0              | 0              | 0                | 0              | 1          | 0              |
| 9310000              | RENTS (A&G)          | OR    | 326              | 0             | 326             | 0              | 0              | 0                | 0              | 0          | 0              |
| 9310000              | RENTS (A&G)          | SO    | 2,544            | 55            | 689             | 204            | 350            | 1,098            | 147            | 1          | 0              |
| 9310000              | RENTS (A&G)          | UT    | 5                | 0             | 0               | 0              | 0              | 0                | 5              | 0          | 0              |
| 9310000              | RENTS (A&G)          | WA    | 46               | 0             | 0               | 46             | 0              | 0                | 0              | 0          | 0              |
| 9310000              | RENTS (A&G)          | WYP   | 62               | 0             | 0               | 0              | 62             | 0                | 0              | 0          | 0              |
| <b>9310000 Total</b> |                      |       | <b>3,040</b>     | <b>112</b>    | <b>1,014</b>    | <b>250</b>     | <b>412</b>     | <b>1,103</b>     | <b>148</b>     | <b>1</b>   | <b>0</b>       |
| 9350000              | MAINT GENERAL PLNT   | CA    | 85               | 85            | 0               | 0              | 0              | 0                | 0              | 0          | 0              |
| 9350000              | MAINT GENERAL PLNT   | CN    | 77               | 2             | 24              | 5              | 6              | 36               | 3              | 0          | 0              |
| 9350000              | MAINT GENERAL PLNT   | IDU   | 16               | 0             | 0               | 0              | 0              | 0                | 16             | 0          | 0              |
| 9350000              | MAINT GENERAL PLNT   | OR    | 225              | 0             | 225             | 0              | 0              | 0                | 0              | 0          | 0              |
| 9350000              | MAINT GENERAL PLNT   | SO    | 21,043           | 455           | 5,698           | 1,687          | 2,900          | 9,084            | 1,214          | 5          | 0              |
| 9350000              | MAINT GENERAL PLNT   | UT    | 92               | 0             | 0               | 0              | 0              | 92               | 0              | 0          | 0              |
| 9350000              | MAINT GENERAL PLNT   | WA    | 47               | 0             | 0               | 47             | 0              | 0                | 0              | 0          | 0              |
| 9350000              | MAINT GENERAL PLNT   | WYP   | 41               | 0             | 0               | 0              | 41             | 0                | 0              | 0          | 0              |
| 9350000              | MAINT GENERAL PLNT   | WYU   | 11               | 0             | 0               | 0              | 11             | 0                | 0              | 0          | 0              |
| <b>9350000 Total</b> |                      |       | <b>21,637</b>    | <b>542</b>    | <b>5,947</b>    | <b>1,739</b>   | <b>2,957</b>   | <b>9,213</b>     | <b>1,234</b>   | <b>5</b>   | <b>0</b>       |
| <b>Grand Total</b>   |                      |       | <b>2,809,763</b> | <b>52,122</b> | <b>7,10,154</b> | <b>208,477</b> | <b>399,625</b> | <b>1,164,971</b> | <b>166,658</b> | <b>767</b> | <b>106,989</b> |

# **B3. DEPRECIATION EXPENSE**



**Depreciation Expense**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | Secondary Account  | Alloc   | Total                                    | Calif | Oregon  | Wash  | Wyoming | Utah   | Idaho  | FERC   | Other |    |
|-----------------|--------------------|---------|--|-------|---------|-------|---------|--------|--------|--------|-------|----|
| 4030000         | DEPN EXPENSE-ELECT | 3102000 | LAND RIGHTS                              | SG    | 909     | 14    | 234     | 75     | 135    | 397    | 54    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3110000 | STRUCTURES AND IMPROVEMENTS              | SG    | 29,530  | 449   | 7,599   | 2,438  | 4,375  | 12,897 | 1,763 | 10 |
| 4030000         | DEPN EXPENSE-ELECT | 3120000 | BOILER PLANT EQUIPMENT                   | SG    | 164,034 | 2,494 | 42,212  | 13,540 | 24,300 | 71,638 | 9,795 | 55 |
| 4030000         | DEPN EXPENSE-ELECT | 3140000 | TURBOGENERATOR UNITS                     | SG    | 33,803  | 514   | 8,699   | 2,790  | 5,008  | 14,763 | 2,019 | 11 |
| 4030000         | DEPN EXPENSE-ELECT | 3150000 | ACCESSORY ELECTRIC EQUIPMENT             | SG    | 14,877  | 226   | 3,828   | 1,228  | 2,204  | 6,497  | 888   | 5  |
| 4030000         | DEPN EXPENSE-ELECT | 3157000 | ACCESSORY ELECTRIC EQUIP - SUPV & ALARM  | SG    | 1       | 0     | 0       | 0      | 0      | 1      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT      | SG    | 1,326   | 20    | 341     | 109    | 196    | 579    | 79    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS                              | SG-P  | 107     | 2     | 27      | 9      | 16     | 47     | 6     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS                              | SG-U  | 10      | 0     | 3       | 1      | 1      | 4      | 1     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3303000 | WATER RIGHTS                             | SG-U  | 2       | 0     | 0       | 0      | 0      | 1      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS                             | SG-P  | 13      | 0     | 3       | 1      | 2      | 6      | 1     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS                             | SG-U  | 3       | 0     | 1       | 0      | 0      | 1      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3305000 | LAND RIGHTS - FISH/WILDLIFE              | SG-P  | 2       | 0     | 0       | 0      | 0      | 1      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE                   | SG-P  | 6       | 0     | 2       | 1      | 1      | 3      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE                   | SG-U  | 255     | 4     | 66      | 21     | 38     | 111    | 15    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION        | SG-P  | 2,026   | 31    | 521     | 167    | 300    | 885    | 121   | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION        | SG-U  | 202     | 3     | 52      | 17     | 30     | 88     | 12    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | SG-P  | 4,628   | 70    | 1,191   | 382    | 686    | 2,021  | 276   | 2  |
| 4030000         | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | SG-U  | 12      | 0     | 3       | 1      | 2      | 5      | 1     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION        | SG-P  | 447     | 7     | 115     | 37     | 66     | 195    | 27    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION        | SG-U  | 98      | 1     | 25      | 8      | 15     | 43     | 6     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS"           | SG-P  | 87      | 1     | 22      | 7      | 13     | 38     | 5     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS"           | SG-U  | 876     | 13    | 225     | 72     | 130    | 383    | 52    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | SG-P  | 11,571  | 176   | 2,978   | 955    | 1,714  | 5,053  | 691   | 4  |
| 4030000         | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | SG-U  | 3,108   | 47    | 800     | 257    | 460    | 1,357  | 186   | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-P  | 1,527   | 23    | 393     | 126    | 226    | 667    | 91    | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-U  | 13      | 0     | 3       | 1      | 2      | 6      | 1     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | SG-P  | 4       | 0     | 1       | 0      | 1      | 2      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | SG-U  | 3       | 0     | 1       | 0      | 0      | 1      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS"        | SG-P  | 2,970   | 45    | 764     | 245    | 440    | 1,297  | 177   | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS"        | SG-U  | 1,975   | 30    | 508     | 163    | 293    | 863    | 118   | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT             | SG-P  | 2,916   | 44    | 750     | 241    | 432    | 1,273  | 174   | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT             | SG-U  | 591     | 9     | 152     | 49     | 88     | 258    | 35    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM     | SG-P  | 52      | 1     | 13      | 4      | 8      | 23     | 3     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM     | SG-U  | 2       | 0     | 1       | 0      | 0      | 1      | 0     | 0  |



### Depreciation Expense

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | Secondary Account  | Alloc   | Total                                   | Calif | Oregon | Wash  | Wyoming | Utah  | Idaho  | FERC   | Other |    |
|-----------------|--------------------|---------|---|-------|--------|-------|---------|-------|--------|--------|-------|----|
| 4030000         | DEPN EXPENSE-ELECT | 3350000 | MISC POWER PLANT EQUIP                  | SG-U  | 5      | 0     | 1       | 0     | 1      | 2      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION     | SG-P  | 56     | 1     | 15      | 5     | 8      | 25     | 3     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3353000 | MISC POWER PLANT EQUIP - RECREATION     | SG-P  | 0      | 0     | 0       | 0     | 0      | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3360000 | "ROADS, RAILROADS & BRIDGES"            | SG-P  | 644    | 10    | 166     | 53    | 95     | 281    | 38    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3360000 | "ROADS, RAILROADS & BRIDGES"            | SG-U  | 70     | 1     | 18      | 6     | 10     | 31     | 4     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS               | SG    | 6,612  | 101   | 1,701   | 546   | 979    | 2,888  | 395   | 2  |
| 4030000         | DEPN EXPENSE-ELECT | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES"        | SG    | 494    | 8     | 127     | 41    | 73     | 216    | 30    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3430000 | PRIME MOVERS                            | SG    | 94,831 | 1,442 | 24,403  | 7,828 | 14,048 | 41,415 | 5,663 | 32 |
| 4030000         | DEPN EXPENSE-ELECT | 3440000 | GENERATORS                              | SG    | 14,576 | 222   | 3,751   | 1,203 | 2,159  | 6,366  | 870   | 5  |
| 4030000         | DEPN EXPENSE-ELECT | 3450000 | ACCESSORY ELECTRIC EQUIPMENT            | SG    | 9,540  | 145   | 2,455   | 787   | 1,413  | 4,166  | 570   | 3  |
| 4030000         | DEPN EXPENSE-ELECT | 3460000 | MISCELLANEOUS PWR PLANT EQUIP           | SG    | 446    | 7     | 115     | 37    | 66     | 195    | 27    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3502000 | LAND RIGHTS                             | SG    | 2,559  | 39    | 658     | 211   | 379    | 1,118  | 153   | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3520000 | STRUCTURES & IMPROVEMENTS               | SG    | 3,479  | 53    | 895     | 287   | 515    | 1,520  | 208   | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3530000 | STATION EQUIPMENT                       | SG    | 32,400 | 493   | 8,338   | 2,674 | 4,800  | 14,150 | 1,935 | 11 |
| 4030000         | DEPN EXPENSE-ELECT | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG    | 2,795  | 42    | 719     | 231   | 414    | 1,221  | 167   | 1  |
| 4030000         | DEPN EXPENSE-ELECT | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | SG    | 378    | 6     | 97      | 31    | 56     | 165    | 23    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3540000 | TOWERS AND FIXTURES                     | SG    | 19,779 | 301   | 5,090   | 1,633 | 2,930  | 8,638  | 1,181 | 7  |
| 4030000         | DEPN EXPENSE-ELECT | 3550000 | POLES AND FIXTURES                      | SG    | 20,172 | 307   | 5,191   | 1,665 | 2,988  | 8,810  | 1,205 | 7  |
| 4030000         | DEPN EXPENSE-ELECT | 3560000 | OVERHEAD CONDUCTORS & DEVICES           | SG    | 22,884 | 348   | 5,889   | 1,889 | 3,390  | 9,994  | 1,367 | 8  |
| 4030000         | DEPN EXPENSE-ELECT | 3570000 | UNDERGROUND CONDUIT                     | SG    | 56     | 1     | 14      | 5     | 8      | 25     | 3     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3580000 | UNDERGROUND CONDUCTORS & DEVICES        | SG    | 133    | 2     | 34      | 11    | 20     | 58     | 8     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3590000 | ROADS AND TRAILS                        | SG    | 158    | 2     | 41      | 13    | 23     | 69     | 9     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS                             | CA    | 25     | 25    | 0       | 0     | 0      | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS                             | IDU   | 26     | 0     | 0       | 0     | 0      | 0      | 26    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS                             | OR    | 58     | 0     | 58      | 0     | 0      | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS                             | UT    | 180    | 0     | 0       | 0     | 0      | 180    | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS                             | WA    | 7      | 0     | 0       | 7     | 0      | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS                             | WYP   | 39     | 0     | 0       | 0     | 39     | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS                             | WYU   | 78     | 0     | 0       | 0     | 78     | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS               | CA    | 105    | 105   | 0       | 0     | 0      | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS               | IDU   | 39     | 0     | 0       | 0     | 0      | 0      | 39    | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS               | OR    | 543    | 0     | 543     | 0     | 0      | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS               | UT    | 903    | 0     | 0       | 0     | 0      | 903    | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS               | WA    | 69     | 0     | 0       | 69    | 0      | 0      | 0     | 0  |
| 4030000         | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS               | WYP   | 222    | 0     | 0       | 0     | 222    | 0      | 0     | 0  |



**Depreciation Expense**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | Secondary Account  | Alloc | Total  | Calif  | Oregon | Wash   | Wyoming | Utah   | Idaho | FERC | Other |
|-----------------|--------------------|-------|--------|--------|--------|--------|---------|--------|-------|------|-------|
| 4030000         | DEPN EXPENSE-ELECT | WYU   | 89     | 89     | 0      | 0      | 0       | 89     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CA    | 680    | 680    | 0      | 0      | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 615    | 615    | 0      | 0      | 0       | 0      | 615   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 4,664  | 4,664  | 0      | 0      | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | UT    | 10,794 | 10,794 | 0      | 0      | 0       | 10,794 | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WA    | 1,320  | 1,320  | 0      | 1,320  | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYP   | 2,263  | 2,263  | 0      | 0      | 2,263   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYU   | 361    | 361    | 0      | 0      | 0       | 361    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CA    | 28     | 28     | 0      | 0      | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 9      | 9      | 0      | 0      | 0       | 0      | 9     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 75     | 75     | 0      | 75     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | UT    | 160    | 160    | 0      | 0      | 0       | 160    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WA    | 22     | 22     | 0      | 22     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYP   | 39     | 39     | 0      | 0      | 39      | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYU   | 5      | 5      | 0      | 0      | 5       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CA    | 2,477  | 2,477  | 0      | 0      | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 3,124  | 3,124  | 0      | 0      | 0       | 0      | 3,124 | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 12,340 | 12,340 | 0      | 12,340 | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | UT    | 13,473 | 13,473 | 0      | 0      | 0       | 13,473 | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WA    | 3,816  | 3,816  | 0      | 3,816  | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYP   | 5,063  | 5,063  | 0      | 0      | 5,063   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYU   | 1,074  | 1,074  | 0      | 0      | 1,074   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CA    | 1,105  | 1,105  | 0      | 0      | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 942    | 942    | 0      | 0      | 0       | 0      | 942   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 6,840  | 6,840  | 0      | 6,840  | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | UT    | 6,444  | 6,444  | 0      | 0      | 0       | 6,444  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WA    | 1,749  | 1,749  | 0      | 1,749  | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYP   | 2,345  | 2,345  | 0      | 0      | 2,345   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYU   | 338    | 338    | 0      | 0      | 338     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CA    | 525    | 525    | 0      | 0      | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 225    | 225    | 0      | 0      | 0       | 0      | 225   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 1,840  | 1,840  | 0      | 1,840  | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | UT    | 4,917  | 4,917  | 0      | 0      | 0       | 4,917  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WA    | 510    | 510    | 0      | 510    | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYP   | 737    | 737    | 0      | 0      | 737     | 0      | 0     | 0    | 0     |



**Depreciation Expense**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | Secondary Account  | Alloc   | Total  | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho | FERC | Other |
|-----------------|--------------------|---------|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 4030000         | DEPN EXPENSE-ELECT | 3660000 | 160    | 0     | 0      | 0     | 0       | 160    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3670000 | 477    | 477   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3670000 | 626    | 0     | 0      | 0     | 0       | 0      | 626   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3670000 | 3,782  | 0     | 3,782  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3670000 | 13,288 | 0     | 0      | 0     | 0       | 13,288 | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3670000 | 693    | 0     | 0      | 693   | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3670000 | 1,451  | 0     | 0      | 0     | 1,451   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3670000 | 606    | 0     | 0      | 0     | 606     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3680000 | 1,340  | 1,340 | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3680000 | 1,877  | 0     | 0      | 0     | 0       | 0      | 1,877 | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3680000 | 10,736 | 0     | 10,736 | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3680000 | 12,080 | 0     | 0      | 0     | 0       | 12,080 | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3680000 | 2,924  | 0     | 0      | 2,924 | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3680000 | 3,341  | 0     | 0      | 0     | 3,341   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3680000 | 482    | 0     | 0      | 0     | 482     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3691000 | 175    | 175   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3691000 | 189    | 0     | 0      | 0     | 0       | 0      | 189   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3691000 | 2,063  | 0     | 2,063  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3691000 | 1,927  | 0     | 0      | 0     | 0       | 1,927  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3691000 | 511    | 0     | 0      | 511   | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3691000 | 344    | 0     | 0      | 0     | 344     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3691000 | 61     | 0     | 0      | 0     | 61      | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3692000 | 290    | 290   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3692000 | 711    | 0     | 0      | 0     | 0       | 0      | 711   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3692000 | 4,280  | 0     | 4,280  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3692000 | 4,791  | 0     | 0      | 0     | 0       | 4,791  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3692000 | 1,038  | 0     | 0      | 1,038 | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3692000 | 894    | 0     | 0      | 0     | 894     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3692000 | 297    | 0     | 0      | 0     | 297     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3700000 | 192    | 192   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3700000 | 604    | 0     | 0      | 0     | 0       | 0      | 604   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3700000 | 2,369  | 0     | 2,369  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3700000 | 3,308  | 0     | 0      | 0     | 0       | 3,308  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3700000 | 492    | 0     | 0      | 492   | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3700000 | 526    | 0     | 0      | 0     | 526     | 0      | 0     | 0    | 0     |



**Depreciation Expense**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | Secondary Account  | Alloc   | Total                            | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------|----------------------------------|-------|--------|------|---------|------|-------|------|-------|
| 4030000         | DEPN EXPENSE-ELECT | 3700000 | METERS                           | WYU   | 94     | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES    | CA    | 13     | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES    | IDU   | 10     | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES    | OR    | 125    | 0    | 0       | 0    | 10    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES    | UT    | 273    | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES    | WA    | 18     | 0    | 18      | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES    | WYP   | 50     | 0    | 0       | 50   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES    | WYU   | 9      | 0    | 0       | 9    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA    | 23     | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU   | 34     | 0    | 0       | 0    | 0     | 34   | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR    | 687    | 0    | 687     | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT    | 1,052  | 0    | 0       | 0    | 1,052 | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA    | 119    | 0    | 119     | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP   | 244    | 0    | 0       | 244  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU   | 65     | 0    | 0       | 65   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS                      | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS                      | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS                      | UT    | 2      | 0    | 0       | 0    | 2     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS                      | WYP   | 1      | 0    | 0       | 1    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS                      | WYU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | CA    | 49     | 0    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | CN    | 125    | 3    | 39      | 9    | 59    | 5    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | IDU   | 179    | 0    | 0       | 0    | 0     | 179  | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | OR    | 602    | 0    | 602     | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | SE    | 15     | 0    | 4       | 1    | 3     | 7    | 1     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | SG    | 131    | 2    | 34      | 11   | 19    | 57   | 8     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | SO    | 1,549  | 33   | 419     | 124  | 213   | 669  | 89    |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | UT    | 666    | 0    | 0       | 0    | 0     | 666  | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | WA    | 288    | 0    | 0       | 288  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | WYP   | 121    | 0    | 0       | 0    | 121   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS      | WYU   | 87     | 0    | 0       | 0    | 87    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE                 | CA    | 5      | 5    | 0       | 0    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE                 | CN    | 90     | 2    | 28      | 6    | 7     | 42   | 4     |
| 4030000         | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE                 | IDU   | 3      | 0    | 0       | 0    | 0     | 3    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE                 | OR    | 76     | 0    | 76      | 0    | 0     | 0    | 0     |





**Depreciation Expense**

Twelve Months Ending - December 2017  
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 (Allocated in Thousands)

| Primary Account | Secondary Account  | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other |
|-----------------|--|-------|-------|-------|--------|------|---------|-------|-------|------|-------|
| 4030000         | DEPN EXPENSE-ELECT 3910000 OFFICE FURNITURE                        | SE    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 OFFICE FURNITURE                        | SG    | 74    | 1     | 19     | 6    | 11      | 33    | 4     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 OFFICE FURNITURE                        | SO    | 805   | 17    | 218    | 65   | 111     | 347   | 46    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 OFFICE FURNITURE                        | UT    | 29    | 0     | 0      | 0    | 0       | 29    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 OFFICE FURNITURE                        | WA    | 3     | 0     | 0      | 0    | 3       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 OFFICE FURNITURE                        | WYP   | 26    | 0     | 0      | 0    | 0       | 26    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 OFFICE FURNITURE                        | WYU   | 1     | 0     | 0      | 0    | 0       | 1     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA    | 27    | 27    | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN    | 692   | 17    | 218    | 49   | 53      | 327   | 29    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU   | 88    | 0     | 0      | 0    | 0       | 0     | 88    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR    | 334   | 0     | 334    | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE    | 16    | 0     | 4      | 1    | 3       | 7     | 1     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG    | 290   | 4     | 75     | 24   | 43      | 127   | 17    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO    | 6,657 | 144   | 1,803  | 534  | 917     | 2,874 | 384   | 2    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT    | 278   | 0     | 0      | 0    | 0       | 278   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA    | 61    | 0     | 0      | 61   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP   | 328   | 0     | 0      | 0    | 328     | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU   | 14    | 0     | 0      | 0    | 14      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 OFFICE EQUIPMENT                        | CN    | 1     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 OFFICE EQUIPMENT                        | IDU   | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 OFFICE EQUIPMENT                        | OR    | 2     | 0     | 2      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 OFFICE EQUIPMENT                        | SG    | 13    | 0     | 3      | 1    | 2       | 6     | 1     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 OFFICE EQUIPMENT                        | SO    | 38    | 1     | 10     | 3    | 5       | 16    | 2     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 OFFICE EQUIPMENT                        | UT    | 1     | 0     | 0      | 0    | 0       | 1     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 OFFICE EQUIPMENT                        | WYP   | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 OFFICE EQUIPMENT                        | WYU   | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | CA    | 8     | 8     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | IDU   | 20    | 0     | 0      | 0    | 0       | 0     | 20    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | OR    | 124   | 0     | 124    | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | SG    | 243   | 4     | 63     | 20   | 36      | 106   | 15    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | SO    | 8     | 0     | 2      | 1    | 1       | 3     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | UT    | 140   | 0     | 0      | 0    | 0       | 140   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | WA    | 32    | 0     | 0      | 32   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | WYP   | 38    | 0     | 0      | 0    | 38      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 STORES EQUIPMENT                        | WYU   | 1     | 0     | 0      | 0    | 1       | 0     | 0     | 0    | 0     |



**Depreciation Expense**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | Secondary Account  | Alloc | Total | Calif | Oregon | Wash  | Wyoming | Utah  | Idaho | FERC | Other |
|-----------------|--------------------|-------|-------|-------|--------|-------|---------|-------|-------|------|-------|
| 4030000         | DEPN EXPENSE-ELECT | CA    | 30    | 30    | 0      | 0     | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 86    | 86    | 0      | 0     | 0       | 0     | 0     | 86   | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 442   | 442   | 0      | 442   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SE    | 4     | 4     | 0      | 1     | 0       | 1     | 2     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SG    | 1,013 | 15    | 15     | 261   | 84      | 150   | 443   | 61   | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SO    | 168   | 4     | 4      | 46    | 14      | 23    | 73    | 10   | 0     |
| 4030000         | DEPN EXPENSE-ELECT | UT    | 581   | 0     | 0      | 0     | 0       | 0     | 581   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WA    | 111   | 0     | 0      | 111   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYP   | 155   | 0     | 0      | 0     | 0       | 155   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYU   | 18    | 18    | 0      | 0     | 0       | 18    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CA    | 14    | 14    | 14     | 0     | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 65    | 0     | 0      | 0     | 0       | 0     | 0     | 65   | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 348   | 0     | 348    | 0     | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SE    | 50    | 1     | 1      | 12    | 4       | 8     | 21    | 3    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SG    | 308   | 5     | 5      | 79    | 25      | 46    | 135   | 18   | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SO    | 239   | 5     | 5      | 65    | 19      | 33    | 103   | 14   | 0     |
| 4030000         | DEPN EXPENSE-ELECT | UT    | 342   | 0     | 0      | 0     | 0       | 0     | 342   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WA    | 67    | 0     | 0      | 67    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYP   | 109   | 0     | 0      | 0     | 0       | 109   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYU   | 10    | 10    | 10     | 0     | 0       | 10    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CA    | 225   | 225   | 225    | 0     | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CN    | 154   | 4     | 4      | 49    | 11      | 12    | 73    | 6    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 460   | 0     | 0      | 0     | 0       | 0     | 0     | 460  | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 2,652 | 0     | 0      | 2,652 | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SE    | 11    | 0     | 0      | 3     | 1       | 2     | 5     | 1    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SG    | 7,128 | 108   | 108    | 1,834 | 588     | 1,056 | 3,113 | 426  | 2     |
| 4030000         | DEPN EXPENSE-ELECT | SO    | 3,729 | 81    | 81     | 1,010 | 299     | 514   | 1,610 | 215  | 1     |
| 4030000         | DEPN EXPENSE-ELECT | UT    | 2,518 | 0     | 0      | 0     | 0       | 0     | 2,518 | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WA    | 523   | 0     | 0      | 0     | 523     | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYP   | 1,075 | 0     | 0      | 0     | 0       | 1,075 | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | WYU   | 246   | 0     | 0      | 0     | 0       | 246   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | CA    | 28    | 28    | 28     | 0     | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | IDU   | 30    | 0     | 0      | 0     | 0       | 0     | 0     | 30   | 0     |
| 4030000         | DEPN EXPENSE-ELECT | OR    | 241   | 0     | 0      | 241   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT | SE    | 7     | 0     | 0      | 2     | 1       | 1     | 3     | 0    | 0     |



### Depreciation Expense

Twelve Months Ending - December 2017  
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 (Allocated in Thousands)

| Primary Account      | Secondary Account  | Alloc   | Total                              | Calif | Oregon         | Wash          | Wyoming        | Utah          | Idaho          | FERC           | Other         |            |
|----------------------|--------------------|---------|------------------------------------|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|
| 4030000              | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT             | SG    | 369            | 6             | 95             | 30            | 55             | 161            | 22            | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT             | SO    | 46             | 1             | 13             | 4             | 6              | 20             | 3             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT             | UT    | 210            | 0             | 0              | 0             | 0              | 210            | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT             | WA    | 51             | 0             | 0              | 51            | 0              | 0              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT             | WYP   | 71             | 0             | 0              | 0             | 71             | 0              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT             | WYU   | 9              | 0             | 0              | 0             | 9              | 0              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | CA    | 2              | 2             | 0              | 0             | 0              | 0              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | CN    | 8              | 0             | 2              | 1             | 1              | 4              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | IDU   | 4              | 0             | 0              | 0             | 0              | 4              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | OR    | 56             | 0             | 56             | 0             | 0              | 0              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | SE    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | SG    | 127            | 2             | 33             | 11            | 19             | 56             | 8             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | SO    | 126            | 3             | 34             | 10            | 17             | 54             | 7             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | UT    | 53             | 0             | 0              | 0             | 0              | 53             | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | WA    | 9              | 0             | 0              | 9             | 0              | 0              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | WYP   | 8              | 0             | 0              | 0             | 8              | 0              | 0             | 0          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT            | WYU   | 2              | 0             | 0              | 0             | 2              | 0              | 0             | 0          |
| <b>4030000 Total</b> |                    |         |                                    |       | <b>723,823</b> | <b>16,064</b> | <b>193,009</b> | <b>58,490</b> | <b>102,536</b> | <b>311,721</b> | <b>41,825</b> | <b>177</b> |
| 4032000              | DEPR - STEAM       | 565131  | DEPR - PROD STEAM NOT CLASSIFIED   | SG    | -2,141         | -33           | -551           | -177          | -317           | -935           | -128          | -1         |
| <b>4032000 Total</b> |                    |         |                                    |       | <b>-2,141</b>  | <b>-33</b>    | <b>-551</b>    | <b>-177</b>   | <b>-317</b>    | <b>-935</b>    | <b>-128</b>   | <b>-1</b>  |
| 4033000              | DEPR - HYDRO       | 565133  | DEPR - PROD HYDRO NOT CLASSIFIED   | SG-P  | 2,220          | 34            | 571            | 183           | 329            | 969            | 133           | 1          |
| 4033000              | DEPR - HYDRO       | 565133  | DEPR - PROD HYDRO NOT CLASSIFIED   | SG-U  | -264           | -4            | -68            | -22           | -39            | -115           | -16           | 0          |
| <b>4033000 Total</b> |                    |         |                                    |       | <b>1,956</b>   | <b>30</b>     | <b>503</b>     | <b>161</b>    | <b>290</b>     | <b>854</b>     | <b>117</b>    | <b>1</b>   |
| 4034000              | DEPR - OTHER       | 565134  | DEPR - PROD OTHER NOT CLASSIFIED   | SG    | 428            | 7             | 110            | 35            | 63             | 187            | 26            | 0          |
| <b>4034000 Total</b> |                    |         |                                    |       | <b>428</b>     | <b>7</b>      | <b>110</b>     | <b>35</b>     | <b>63</b>      | <b>187</b>     | <b>26</b>     | <b>0</b>   |
| 4035000              | DEPR-TRANSMISSION  | 565141  | DEPR - TRANS ASSETS NOT CLASSIFIED | SG    | 1,723          | 26            | 443            | 142           | 255            | 752            | 103           | 1          |
| <b>4035000 Total</b> |                    |         |                                    |       | <b>1,723</b>   | <b>26</b>     | <b>443</b>     | <b>142</b>    | <b>255</b>     | <b>752</b>     | <b>103</b>    | <b>1</b>   |
| 4036000              | DEPR-DISTRIBUTION  | 565161  | DEPR - DIST ASSETS NOT CLASSIFIED  | CA    | 46             | 46            | 0              | 0             | 0              | 0              | 0             | 0          |
| 4036000              | DEPR-DISTRIBUTION  | 565161  | DEPR - DIST ASSETS NOT CLASSIFIED  | IDU   | -2,403         | 0             | 0              | 0             | 0              | 0              | -2,403        | 0          |
| 4036000              | DEPR-DISTRIBUTION  | 565161  | DEPR - DIST ASSETS NOT CLASSIFIED  | OR    | 383            | 0             | 383            | 0             | 0              | 0              | 0             | 0          |
| 4036000              | DEPR-DISTRIBUTION  | 565161  | DEPR - DIST ASSETS NOT CLASSIFIED  | UT    | -22,518        | 0             | 0              | 0             | 0              | -22,518        | 0             | 0          |
| 4036000              | DEPR-DISTRIBUTION  | 565161  | DEPR - DIST ASSETS NOT CLASSIFIED  | WA    | 327            | 0             | 0              | 327           | 0              | 0              | 0             | 0          |
| 4036000              | DEPR-DISTRIBUTION  | 565161  | DEPR - DIST ASSETS NOT CLASSIFIED  | WYP   | -1,931         | 0             | 0              | 0             | -1,931         | 0              | 0             | 0          |
| <b>4036000 Total</b> |                    |         |                                    |       | <b>-26,096</b> | <b>46</b>     | <b>383</b>     | <b>327</b>    | <b>-1,931</b>  | <b>-22,518</b> | <b>-2,403</b> | <b>0</b>   |
| 4037000              | DEPR - GENERAL     | 565201  | DEPR - GEN ASSETS NOT CLASSIFIED   | SG    | 304            | 5             | 78             | 25            | 45             | 133            | 18            | 0          |



**Depreciation Expense**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account    | Secondary Account                      | Alloc  | Total          | Calif         | Oregon         | Wash          | Wyoming        | Utah           | Idaho         | FERC       | Other    |
|--------------------|--|--------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------|
| 4037000 Total      |  |        | 304            | 5             | 78             | 25            | 45             | 133            | 18            | 0          | 0        |
| 4039999            | DEPR EXP-ELEC. OTH                     | 565970 | -230           | -4            | -59            | -19           | -34            | -101           | -14           | 0          | 0        |
| 4039999 Total      | DEPRECIATION-JOINT OWNER BILLED-CREDIT |        | -230           | -4            | -59            | -19           | -34            | -101           | -14           | 0          | 0        |
| <b>Grand Total</b> |  |        | <b>699,765</b> | <b>16,142</b> | <b>193,916</b> | <b>58,985</b> | <b>100,907</b> | <b>290,093</b> | <b>39,544</b> | <b>178</b> | <b>0</b> |

# **B4. AMORTIZATION EXPENSE**



### Amortization Expense

Twelve Months Ending - December 2017  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

| Primary Account | Secondary Account                        | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah   | Idaho | FERC | Other |
|-----------------|--|-------|--------|-------|--------|------|---------|--------|-------|------|-------|
| 4040000         | AMOR LTD TRM PLNT                        | IDU   | 20     | 0     | 0      | 0    | 0       | 0      | 20    | 0    | 0     |
| 4040000         | FRANCHISES AND CONSENTS                  | SG    | 587    | 9     | 151    | 48   | 87      | 257    | 35    | 0    | 0     |
| 4040000         | FRANCHISES AND CONSENTS                  | SG-P  | 10,851 | 165   | 2,792  | 896  | 1,607   | 4,739  | 648   | 4    | 0     |
| 4040000         | FRANCHISES AND CONSENTS                  | SG-U  | 323    | 5     | 83     | 27   | 48      | 141    | 19    | 0    | 0     |
| 4040000         | FRANCHISES AND CONSENTS                  | UT    | -3,602 | 0     | 0      | 0    | 0       | -3,602 | 0     | 0    | 0     |
| 4040000         | FRANCHISES AND CONSENTS                  | OR    | 9      | 0     | 9      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4040000         | INTANGIBLE PLANT                         | SG    | 1,354  | 21    | 348    | 112  | 201     | 591    | 81    | 0    | 0     |
| 4040000         | INTANGIBLE PLANT                         | SO    | 143    | 3     | 39     | 11   | 20      | 62     | 8     | 0    | 0     |
| 4040000         | DISTRIBUTION AUTOMATION PILOT            | CN    | 2,252  | 55    | 709    | 159  | 172     | 1,063  | 93    | 0    | 0     |
| 4040000         | CUSTOMER SERVICE SYSTEM                  | SO    | 2,373  | 51    | 643    | 190  | 327     | 1,024  | 137   | 1    | 0     |
| 4040000         | SAP                                      | SO    | 13     | 0     | 3      | 1    | 2       | 5      | 1     | 0    | 0     |
| 4040000         | FACILITY INSPECTION REPORTING SYSTEM     | SO    | 5      | 0     | 1      | 0    | 1       | 2      | 0     | 0    | 0     |
| 4040000         | 2002 GRID NET POWER COST MODELING        | SO    | 241    | 5     | 65     | 19   | 33      | 104    | 14    | 0    | 0     |
| 4040000         | MID OFFICE IMPROVEMENT PROJECT           | SO    | 13     | 0     | 3      | 1    | 2       | 6      | 1     | 0    | 0     |
| 4040000         | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO    | 809    | 17    | 219    | 65   | 111     | 349    | 47    | 0    | 0     |
| 4040000         | SINGLE PERSON SCHEDULING                 | SO    | 420    | 9     | 114    | 34   | 58      | 181    | 24    | 0    | 0     |
| 4040000         | TIBCO SOFTWARE                           | SG    | 4      | 0     | 1      | 0    | 1       | 2      | 0     | 0    | 0     |
| 4040000         | TRANSMISSION WHOLESale BILLING SYSTEM    | SG    | 9      | 0     | 2      | 1    | 1       | 4      | 1     | 0    | 0     |
| 4040000         | ROUGE RIVER HYDRO INTANGIBLES            | SG    | 432    | 7     | 111    | 36   | 64      | 189    | 26    | 0    | 0     |
| 4040000         | SWIFT 2 IMPROVEMENTS                     | SG    | 24     | 0     | 6      | 2    | 4       | 11     | 1     | 0    | 0     |
| 4040000         | NORTH UMPQUA - SETTLEMENT AGREEMENT      | SG    | 5      | 0     | 1      | 0    | 1       | 2      | 0     | 0    | 0     |
| 4040000         | BEAR RIVER-SETTLEMENT AGREEMENT          | SG-U  | 1      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4040000         | BEAR RIVER-SETTLEMENT AGREEMENT          | SO    | 58     | 1     | 16     | 5    | 8       | 25     | 3     | 0    | 0     |
| 4040000         | VCPRO - XEROX CUST STMT FRMTR ENHANCE -  | SG    | 357    | 5     | 92     | 29   | 53      | 156    | 21    | 0    | 0     |
| 4040000         | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SO    | 289    | 6     | 78     | 23   | 40      | 125    | 17    | 0    | 0     |
| 4040000         | P8DM - FILENET P8 DOCUMENT MANAGEMENT (E | SG    | 2,854  | 43    | 734    | 236  | 423     | 1,247  | 170   | 1    | 0     |
| 4040000         | STEAM PLANT INTANGIBLE ASSETS            | CN    | 594    | 15    | 187    | 42   | 45      | 280    | 25    | 0    | 0     |
| 4040000         | GTX VERSION 7 SOFTWARE                   | CN    | 925    | 23    | 291    | 65   | 71      | 437    | 38    | 0    | 0     |
| 4040000         | ITRON METER READING SOFTWARE             | SO    | 801    | 17    | 217    | 64   | 110     | 346    | 46    | 0    | 0     |
| 4040000         | ArcFm Software                           | SO    | 2,879  | 62    | 780    | 231  | 397     | 1,243  | 166   | 1    | 0     |
| 4040000         | MONARCH EMS/SCADA                        | SO    | 211    | 5     | 57     | 17   | 29      | 91     | 12    | 0    | 0     |
| 4040000         | VREALIZE VMWARE - SHARED                 | CN    | 645    | 16    | 203    | 46   | 49      | 305    | 27    | 0    | 0     |
| 4040000         | IEE - Itron Enterprise Addition          | SO    | 1,667  | 36    | 451    | 134  | 230     | 720    | 96    | 0    | 0     |
| 4040000         | C&T - ENERGY TRADING SYSTEM              | SO    | 1,070  | 23    | 290    | 86   | 147     | 462    | 62    | 0    | 0     |
| 4040000         | CAS - CONTROL AREA SCHEDULING (TRANSIM)  | WYP   | 4      | 0     | 0      | 0    | 4       | 0      | 0     | 0    | 0     |
| 4040000         | DISTRIBUTION INTANGIBLES                 | SO    | 179    | 4     | 49     | 14   | 25      | 77     | 10    | 0    | 0     |
| 4040000         | RMT TRADE SYSTEM                         |       |        |       |        |      |         |        |       |      |       |



### Amortization Expense

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc | Total         | Calif      | Oregon        | Wash         | Wyoming      | Utah          | Idaho        | FERC      | Other        |
|----------------------|----------------------|-------|---------------|------------|---------------|--------------|--------------|---------------|--------------|-----------|--------------|
| 4040000              | AMOR LTD TRM PLNT    | CA    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | CN    | 4             | 0          | 1             | 0            | 0            | 2             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | IDU   | 1             | 0          | 0             | 0            | 0            | 0             | 1            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | OR    | 4             | 0          | 4             | 0            | 0            | 0             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | SE    | 3             | 0          | 1             | 0            | 1            | 1             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | SG    | 6,035         | 92         | 1,553         | 498          | 894          | 2,636         | 360          | 2         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | SO    | 137           | 3          | 37            | 11           | 19           | 59            | 8            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | UT    | 4             | 0          | 0             | 0            | 0            | 4             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | SG    | 134           | 2          | 34            | 11           | 20           | 59            | 8            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | SG-P  | 15            | 0          | 4             | 1            | 2            | 6             | 1            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | CN    | 815           | 20         | 257           | 58           | 62           | 385           | 34           | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | SO    | 217           | 5          | 59            | 17           | 30           | 94            | 13           | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | SG-P  | 306           | 5          | 79            | 25           | 45           | 134           | 18           | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | CA    | 78            | 78         | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | OR    | 309           | 0          | 309           | 0            | 0            | 0             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | SO    | 461           | 10         | 125           | 37           | 64           | 199           | 27           | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | UT    | 1             | 0          | 0             | 0            | 0            | 1             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | WA    | 80            | 0          | 0             | 80           | 0            | 0             | 0            | 0         | 0            |
| 4040000              | AMOR LTD TRM PLNT    | WYP   | 106           | 0          | 0             | 0            | 106          | 0             | 0            | 0         | 0            |
| <b>4040000 Total</b> |                      |       | <b>37,529</b> | <b>819</b> | <b>11,211</b> | <b>3,334</b> | <b>5,612</b> | <b>14,223</b> | <b>2,320</b> | <b>11</b> | <b>0</b>     |
| 4049000              | AMR LTD TRM PLNT-OTH | OTHER | 4,483         | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 4,483        |
| 4049000              | AMR LTD TRM PLNT-OTH | SG    | -185          | -3         | -48           | -15          | -27          | -81           | -11          | 0         | 0            |
| <b>4049000 Total</b> |                      |       | <b>4,298</b>  | <b>-3</b>  | <b>-48</b>    | <b>-15</b>   | <b>-27</b>   | <b>-81</b>    | <b>-11</b>   | <b>0</b>  | <b>4,483</b> |
| 4061000              | EL PLNT ACO ADJ-CM   | SG    | 4,782         | 73         | 1,230         | 395          | 708          | 2,088         | 286          | 2         | 0            |
| 4061000              | EL PLNT ACO ADJ-CM   | UT    | 302           | 0          | 0             | 0            | 0            | 302           | 0            | 0         | 0            |
| <b>4061000 Total</b> |                      |       | <b>5,083</b>  | <b>73</b>  | <b>1,230</b>  | <b>395</b>   | <b>708</b>   | <b>2,390</b>  | <b>286</b>   | <b>2</b>  | <b>0</b>     |
| 4073000              | REGULATORY DEBITS    | OTHER | 124           | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 124          |
| <b>4073000 Total</b> |                      |       | <b>124</b>    | <b>0</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>124</b>   |
| 4074100              | Reg Credits-BPA Exch | IDU   | 5,522         | 0          | 0             | 0            | 0            | 0             | 5,522        | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | OR    | 42,236        | 0          | 42,236        | 0            | 0            | 0             | 0            | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | WA    | 12,413        | 0          | 0             | 12,413       | 0            | 0             | 0            | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | IDU   | 415           | 0          | 0             | 0            | 0            | 0             | 415          | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | OR    | 992           | 0          | 992           | 0            | 0            | 0             | 0            | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | WA    | 673           | 0          | 0             | 673          | 0            | 0             | 0            | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | IDU   | 43            | 0          | 0             | 0            | 0            | 0             | 43           | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | OR    | 2             | 0          | 2             | 0            | 0            | 0             | 0            | 0         | 0            |



**Amortization Expense**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc | Total          | Calif      | Oregon         | Wash           | Wyoming      | Utah          | Idaho         | FERC      | Other        |
|----------------------|----------------------|-------|----------------|------------|----------------|----------------|--------------|---------------|---------------|-----------|--------------|
| 4074100              | Reg Credits-BPA Exch | WA    | 19             | 0          | 0              | 19             | 0            | 0             | 0             | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | IDU   | 1,885          | 0          | 0              | 0              | 0            | 0             | 1,885         | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | OR    | 840            | 0          | 840            | 0              | 0            | 0             | 0             | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | WA    | 682            | 0          | 0              | 682            | 0            | 0             | 0             | 0         | 0            |
| 4074100              | Reg Credits-BPA Exch | OR    | 0              | 0          | 0              | 0              | 0            | 0             | 0             | 0         | 0            |
| <b>4074100 Total</b> |                      |       | <b>65,722</b>  | <b>0</b>   | <b>44,070</b>  | <b>13,787</b>  | <b>0</b>     | <b>0</b>      | <b>7,866</b>  | <b>0</b>  | <b>0</b>     |
| 4074200              | Reg Credits-BPA Exch | OR    | -44,070        | 0          | -44,070        | 0              | 0            | 0             | 0             | 0         | 0            |
| 4074200              | Reg Credits-BPA Exch | WA    | -13,787        | 0          | 0              | -13,787        | 0            | 0             | 0             | 0         | 0            |
| 4074200              | Reg Credits-BPA Exch | IDU   | -7,866         | 0          | 0              | 0              | 0            | 0             | -7,866        | 0         | 0            |
| <b>4074200 Total</b> |                      |       | <b>-65,722</b> | <b>0</b>   | <b>-44,070</b> | <b>-13,787</b> | <b>0</b>     | <b>0</b>      | <b>-7,866</b> | <b>0</b>  | <b>0</b>     |
| <b>Grand Total</b>   |                      |       | <b>47,035</b>  | <b>889</b> | <b>12,394</b>  | <b>3,713</b>   | <b>6,293</b> | <b>16,532</b> | <b>2,594</b>  | <b>12</b> | <b>4,608</b> |



# **B5. TAXES OTHER THAN INCOME**



**Taxes Other Than Income**

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | Secondary Account               | Alloc | Total          | Calif        | Oregon        | Wash          | Wyoming       | Utah          | Idaho        | FERC      | Other    |
|----------------------|---------------------------------|-------|----------------|--------------|---------------|---------------|---------------|---------------|--------------|-----------|----------|
| 4081000              | TAX OTH INC-U OP I              | SO    | -428           | -9           | -116          | -34           | -59           | -185          | -25          | 0         | 0        |
| <b>4081000 Total</b> | Taxes Other Non-Income - Credit |       | <b>-428</b>    | <b>-9</b>    | <b>-116</b>   | <b>-34</b>    | <b>-59</b>    | <b>-185</b>   | <b>-25</b>   | <b>0</b>  | <b>0</b> |
| 4081500              | PROPERTY TAXES                  | GPS   | 145,326        | 3,140        | 39,352        | 11,649        | 20,026        | 62,738        | 8,387        | 35        | 0        |
| <b>4081500 Total</b> | PROPERTY TAX                    |       | <b>145,326</b> | <b>3,140</b> | <b>39,352</b> | <b>11,649</b> | <b>20,026</b> | <b>62,738</b> | <b>8,387</b> | <b>35</b> | <b>0</b> |
| 4081800              | FRANCHISE TAXES                 | CA    | 1,232          | 1,232        | 0             | 0             | 0             | 0             | 0            | 0         | 0        |
| 4081800              | FRANCHISE TAXES                 | OR    | 30,723         | 0            | 30,723        | 0             | 0             | 0             | 0            | 0         | 0        |
| 4081800              | FRANCHISE TAXES                 | WYP   | 1,947          | 0            | 0             | 0             | 1,947         | 0             | 0            | 0         | 0        |
| <b>4081800 Total</b> | FRANCHISE & OCCUPATION TAXES    |       | <b>33,902</b>  | <b>1,232</b> | <b>30,723</b> | <b>0</b>      | <b>1,947</b>  | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b> |
| 4081990              | MISC TAXES - OTHER              | SO    | 13,451         | 291          | 3,642         | 1,078         | 1,854         | 5,807         | 776          | 3         | 0        |
| 4081990              | MISC TAXES - OTHER              | OR    | 1,614          | 0            | 1,614         | 0             | 0             | 0             | 0            | 0         | 0        |
| 4081990              | MISC TAXES - OTHER              | UT    | 0              | 0            | 0             | 0             | 0             | 0             | 0            | 0         | 0        |
| 4081990              | MISC TAXES - OTHER              | SE    | 205            | 3            | 50            | 16            | 34            | 88            | 13           | 0         | 0        |
| 4081990              | MISC TAXES - OTHER              | WA    | 28             | 0            | 0             | 28            | 0             | 0             | 0            | 0         | 0        |
| 4081990              | MISC TAXES - OTHER              | SE    | 79             | 1            | 19            | 6             | 13            | 34            | 5            | 0         | 0        |
| 4081990              | MISC TAXES - OTHER              | WYP   | 71             | 0            | 0             | 0             | 71            | 0             | 0            | 0         | 0        |
| 4081990              | MISC TAXES - OTHER              | SE    | 146            | 2            | 36            | 11            | 24            | 63            | 9            | 0         | 0        |
| 4081990              | MISC TAXES - OTHER              | SG    | 1,812          | 28           | 466           | 150           | 268           | 791           | 108          | 1         | 0        |
| 4081990              | MISC TAXES - OTHER              | SO    | 20             | 0            | 5             | 2             | 3             | 9             | 1            | 0         | 0        |
| 4081990              | MISC TAXES - OTHER              | SE    | 428            | 6            | 105           | 33            | 72            | 184           | 28           | 0         | 0        |
| <b>4081990 Total</b> | GOVERNMENT ROYALTIES            |       | <b>17,854</b>  | <b>331</b>   | <b>5,940</b>  | <b>1,324</b>  | <b>2,339</b>  | <b>6,976</b>  | <b>941</b>   | <b>4</b>  | <b>0</b> |
| <b>Grand Total</b>   |                                 |       | <b>196,654</b> | <b>4,694</b> | <b>75,898</b> | <b>12,938</b> | <b>24,253</b> | <b>69,529</b> | <b>9,303</b> | <b>39</b> | <b>0</b> |

# **B6. FEDERAL INCOME TAXES**



### Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Seconds            | Alloc | Total          | Calif        | Oregon         | Wash          | Wyoming       | Utah           | Idaho         | FERC       | Other     |
|----------------------|--------------------|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|-----------|
| 4091000              | INC TX UTIL OP INC | SG    | -55,437        | -843         | -14,266        | -4,576        | -8,212        | -24,211        | -3,310        | -19        | 0         |
| 4091000              | INC TX UTIL OP INC | SE    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0         |
| 4091000              | INC TX UTIL OP INC | SE    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0         |
| 4091000              | INC TX UTIL OP INC | SO    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0         |
| 4091000              | INC TX UTIL OP INC | SG    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0         |
| 4091000              | INC TX UTIL OP INC | SE    | -19            | 0            | -5             | -1            | -3            | -8             | -1            | 0          | 0         |
| 4091000              | INC TX UTIL OP INC | SO    | -2             | 0            | -1             | 0             | 0             | -1             | 0             | 0          | 0         |
| <b>4091000 Total</b> |                    |       | <b>-55,458</b> | <b>-843</b>  | <b>-14,271</b> | <b>-4,578</b> | <b>-8,216</b> | <b>-24,220</b> | <b>-3,312</b> | <b>-19</b> | <b>0</b>  |
| 4091100              | STATE INC TAX-ELEC | SG    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0         |
| <b>4091100 Total</b> |                    |       | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b>  |
| 4191000              | AFUDC - OTHER      | SNP   | -19,939        | -390         | -5,169         | -1,557        | -2,771        | -8,891         | -1,154        | -5         | -2        |
| <b>4191000 Total</b> |                    |       | <b>-19,939</b> | <b>-390</b>  | <b>-5,169</b>  | <b>-1,557</b> | <b>-2,771</b> | <b>-8,891</b>  | <b>-1,154</b> | <b>-5</b>  | <b>-2</b> |
| 4211000              | GAIN DISPOS PROP   | OR    | 28             | 0            | 28             | 0             | 0             | 0              | 0             | 0          | 0         |
| 4211000              | GAIN DISPOS PROP   | SO    | -281           | -6           | -76            | -22           | -39           | -121           | -16           | 0          | 0         |
| 4211000              | GAIN DISPOS PROP   | UT    | -47            | 0            | 0              | 0             | 0             | -47            | 0             | 0          | 0         |
| <b>4211000 Total</b> |                    |       | <b>-300</b>    | <b>-6</b>    | <b>-48</b>     | <b>-22</b>    | <b>-39</b>    | <b>-169</b>    | <b>-16</b>    | <b>0</b>   | <b>0</b>  |
| 4212000              | LOSS DISPOS PROP   | OR    | 1              | 0            | 1              | 0             | 0             | 0              | 0             | 0          | 0         |
| 4212000              | LOSS DISPOS PROP   | SO    | 2              | 0            | 1              | 0             | 0             | 1              | 0             | 0          | 0         |
| 4212000              | LOSS DISPOS PROP   | UT    | 51             | 0            | 0              | 0             | 0             | 51             | 0             | 0          | 0         |
| 4212000              | LOSS DISPOS PROP   | WA    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0         |
| 4212000              | LOSS DISPOS PROP   | WYP   | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0         |
| <b>4212000 Total</b> |                    |       | <b>54</b>      | <b>0</b>     | <b>1</b>       | <b>0</b>      | <b>0</b>      | <b>52</b>      | <b>0</b>      | <b>0</b>   | <b>0</b>  |
| 4270000              | INT ON LNG-TRM DBT | SNP   | 323,159        | 6,329        | 83,767         | 25,236        | 44,914        | 144,099        | 18,700        | 80         | 34        |
| 4270000              | INT ON LNG-TRM DBT | SNP   | 31,567         | 618          | 8,183          | 2,465         | 4,387         | 14,076         | 1,827         | 8          | 3         |
| 4270000              | INT ON LNG-TRM DBT | SNP   | 2,938          | 58           | 762            | 229           | 408           | 1,310          | 170           | 1          | 0         |
| 4270000              | INT ON LNG-TRM DBT | SNP   | 2,350          | 46           | 609            | 184           | 327           | 1,048          | 136           | 1          | 0         |
| <b>4270000 Total</b> |                    |       | <b>360,014</b> | <b>7,050</b> | <b>93,320</b>  | <b>28,114</b> | <b>50,036</b> | <b>160,533</b> | <b>20,833</b> | <b>90</b>  | <b>38</b> |
| 4280000              | AMT DBT DISC & EXP | SNP   | 1,019          | 20           | 264            | 80            | 142           | 454            | 59            | 0          | 0         |
| 4280000              | AMT DBT DISC & EXP | SNP   | 3,103          | 61           | 804            | 242           | 431           | 1,384          | 180           | 1          | 0         |
| <b>4280000 Total</b> |                    |       | <b>4,122</b>   | <b>81</b>    | <b>1,068</b>   | <b>322</b>    | <b>573</b>    | <b>1,838</b>   | <b>239</b>    | <b>1</b>   | <b>0</b>  |
| 4281000              | AMORTZN OF LOSS    | SNP   | 640            | 13           | 166            | 50            | 89            | 285            | 37            | 0          | 0         |
| <b>4281000 Total</b> |                    |       | <b>640</b>     | <b>13</b>    | <b>166</b>     | <b>50</b>     | <b>89</b>     | <b>285</b>     | <b>37</b>     | <b>0</b>   | <b>0</b>  |
| 4290000              | AMT PREM ON DEBT   | SNP   | -11            | 0            | -3             | -1            | -2            | -5             | -1            | 0          | 0         |
| <b>4290000 Total</b> |                    |       | <b>-11</b>     | <b>0</b>     | <b>-3</b>      | <b>-1</b>     | <b>-2</b>     | <b>-5</b>      | <b>-1</b>     | <b>0</b>   | <b>0</b>  |
| 4310000              | OTHER INTEREST EXP | SNP   | 9,138          | 179          | 2,369          | 714           | 1,270         | 4,075          | 529           | 2          | 1         |
| <b>4310000 Total</b> |                    |       | <b>9,138</b>   | <b>179</b>   | <b>2,369</b>   | <b>714</b>    | <b>1,270</b>  | <b>4,075</b>   | <b>529</b>    | <b>2</b>   | <b>1</b>  |



### Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2017

Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

| Primary Account      | Seconds                               | Alloc  | Total          | Calif        | Oregon        | Wash          | Wyoming       | Utah           | Idaho         | FERC      | Other     |
|----------------------|---------------------------------------|--------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|-----------|-----------|
| 4313000              | INT EXP ON REG LIAB                   | 0      | 4,987          | 98           | 1,293         | 389           | 693           | 2,224          | 289           | 1         | 1         |
| <b>4313000 Total</b> | INTEREST EXPENSE - ON REG LIABILITIES | SNP    | <b>4,987</b>   | <b>98</b>    | <b>1,293</b>  | <b>389</b>    | <b>693</b>    | <b>2,224</b>   | <b>289</b>    | <b>1</b>  | <b>1</b>  |
| 4320000              | AFUDC - BORROWED                      | 0      | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0         |
| 4320000              | AFUDC - BORROWED                      | 585800 | -16,003        | -313         | -4,148        | -1,250        | -2,224        | -7,136         | -926          | -4        | -2        |
| 4320000              | AFUDC - BORROWED                      | 585860 | 4,753          | 93           | 1,232         | 371           | 661           | 2,119          | 275           | 1         | 0         |
| <b>4320000 Total</b> | INTEREST CAPITALIZED (SEE OTH INCOME) | SNP    | <b>-11,250</b> | <b>-220</b>  | <b>-2,916</b> | <b>-879</b>   | <b>-1,564</b> | <b>-5,017</b>  | <b>-651</b>   | <b>-3</b> | <b>-1</b> |
| <b>Grand Total</b>   | INTEREST EXPENSE - AFUDC MANUAL ADJ   |        | <b>291,996</b> | <b>5,960</b> | <b>75,811</b> | <b>22,553</b> | <b>40,070</b> | <b>130,705</b> | <b>16,792</b> | <b>68</b> | <b>37</b> |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct                             | Alloc    | Total        | Calif     | Oregon     | Wash      | Wyoming    | Utah       | Idaho     | FERC     | Other    |
|----------------------|---|----------|--------------|-----------|------------|-----------|------------|------------|-----------|----------|----------|
| 4098200              | 105105 30% Capitalized labor costs for PowerTax | SO       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098200              | 105127 Book Depr Allocated to Medicare and M&E  | SCHMDEXP | 71           | 2         | 20         | 6         | 10         | 30         | 4         | 0        | 0        |
| 4098200              | 110200 Tax Percentage Depletion - Deer Creek    | SE       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098200              | 120101 Other A/R Bad Debt Write-offs            | BADDEBT  | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098200              | 130100 Non - Deductible Expenses                | SO       | 894          | 19        | 242        | 72        | 123        | 386        | 52        | 0        | 0        |
| 4098200              | 130400 PMI Non deductible Exp                   | SE       | 23           | 0         | 6          | 2         | 4          | 10         | 1         | 0        | 0        |
| 4098200              | 130550 MEHC Insurance Services-Premium          | SO       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098200              | 130700 Mining Rescue Training Credit Addback    | SE       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098200              | 130900 Non - Deductible Executive Comp          | SO       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098200              | 505505 Income Tax Interest                      | SO       | 2            | 0         | 1          | 0         | 0          | 1          | 0         | 0        | 0        |
| 4098200              | 610106 PMIFuel Tax Cr                           | SE       | 19           | 0         | 5          | 1         | 3          | 8          | 1         | 0        | 0        |
| 4098200              | 610107 PMI Dividend Gross Up for Foreign Tax Cr | SO       | 2            | 0         | 1          | 0         | 0          | 1          | 0         | 0        | 0        |
| 4098200              | 7201051 Contra Medicare Subsidy                 | SO       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098200              | 920106 PMI Dividend Received Deduction          | SE       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098200              | 920145 PMI Mining Rescue Training Credit Addbac | SE       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| <b>4098200 Total</b> |   |          | <b>1,012</b> | <b>22</b> | <b>273</b> | <b>81</b> | <b>141</b> | <b>435</b> | <b>59</b> | <b>0</b> | <b>0</b> |
| 4098300              | 105100 Capitalized Labor Costs                  | SO       | 23,717       | 512       | 6,422      | 1,901     | 3,268      | 10,239     | 1,369     | 6        | 0        |
| 4098300              | 105120 Book Depreciation                        | SCHMDEXP | 780,381      | 18,001    | 216,256    | 65,780    | 112,532    | 323,513    | 44,100    | 198      | 0        |
| 4098300              | 105121 PMIBook Depreciation                     | SE       | 21,927       | 327       | 5,389      | 1,702     | 3,661      | 9,425      | 1,415     | 7        | 0        |
| 4098300              | 105123 Sec. 481a Adj - Repair Deduction         | SG       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105130 CIAC                                     | CIAC     | 60,292       | 1,970     | 15,627     | 3,922     | 6,537      | 29,226     | 3,010     | 0        | 0        |
| 4098300              | 105137 Auto Depreciation                        | SO       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105140 Highway relocation                       | SNPD     | 1,759        | 57        | 456        | 114       | 191        | 853        | 88        | 0        | 0        |
| 4098300              | 105142 Avoided Costs                            | SNP      | 15,423       | 302       | 3,998      | 1,204     | 2,144      | 6,877      | 892       | 4        | 2        |
| 4098300              | 105145 Acquisition Adjustment Amort             | SG       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105146 Capitalization of Test Energy            | SG       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105147 Sec 1031 Like Kind Exchange              | SO       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105165 Coal Mine Development                    | SE       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105170 Coal Mine Receding Face (Extension)      | SE       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105180 Steam Rts Blundell Geothml Bk Depr       | SG       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105205 Coal Mine Development-30%Amort           | SE       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 105471 UT Kalamath Relicensing Costs            | OTHER    | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 110100 Book Cost Depletion                      | SE       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 110105 SRC Book Depletion step up basis adj     | SG       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |
| 4098300              | 1101051 SRC Book Cost Depletion                 | SG       | 0            | 0         | 0          | 0         | 0          | 0          | 0         | 0        | 0        |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct                             | Alloc   | Total  | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho | FERC | Other |
|--------------|---|---------|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 4098300      | 120105 Willow Wind Account Receivable           | WA      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 205100 Coal Pile Inventory Adjustment           | SE      | 308    | 5     | 76     | 24    | 51      | 133    | 20    | 0    | 0     |
| 4098300      | 205210 ERC (Emission Reduction Credit) Impairme | SE      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 205411 PMI Sec 263A Adjustment                  | SE      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 210105 Self Insured Health Benefit              | SO      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 210120 Prepaid Taxes-UT PUC                     | UT      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 210130 Prepaid Taxes-ID PUC                     | IDU     | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 210200 Prepaid Taxes-property taxes             | GPS     | -266   | -6    | -72    | -21   | -37     | -115   | -15   | 0    | 0     |
| 4098300      | 220100 Bad Debts Allowance - Cash Basis         | BADDEBT | 2,843  | 120   | 1,158  | 377   | 185     | 890    | 112   | 0    | 0     |
| 4098300      | 320110 Transition Team Costs-UT                 | UT      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 320115 Misc - Reg Assets/Reg Liab-Totals        | OTHER   | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 320140 May 2000 Transition Plan Costs-OR        | OR      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 320210 Research & Exper. Sec. 174 Amort.        | SO      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 320220 Glenrock Excluding Reclamation-UT rate o | UT      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 320230 FAS 87/88 Writeoff-UT rate order         | UT      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 320270 Reg Asset FAS 158 Pension Liab Adj       | SO      | 15,185 | 328   | 4,112  | 1,217 | 2,092   | 6,555  | 876   | 4    | 0     |
| 4098300      | 320280 Reg Asset FAS 158 Post Retire Liab       | SO      | -6,680 | -144  | -1,809 | -535  | -920    | -2,884 | -386  | -2   | 0     |
| 4098300      | 320281 Reg Asset - Post-Retirement Settlement L | SO      | 331    | 7     | 90     | 27    | 46      | 143    | 19    | 0    | 0     |
| 4098300      | 320282 Reg Asset - Post-Retirement Settlement L | UT      | -372   | 0     | 0      | 0     | 0       | -372   | 0     | 0    | 0     |
| 4098300      | 320283 Reg Asset - Post-Retirement Settlement L | WYU     | 22     | 0     | 0      | 0     | 22      | 0      | 0     | 0    | 0     |
| 4098300      | 330100 Amort. Pollution Control Facility        | SG      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415110 Def Reg Asset-Transmission Srvc Deposit  | SG      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415115 Reg Asset - UT STEP Pilot Programs Balan | OTHER   | 5,488  | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 5,488 |
| 4098300      | 415120 Def Reg Asset-Foote Creek Contract       | SG      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415300 Environmental Cleanup Accrual            | SO      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415301 Environmental Costs WA                   | WA      | 321    | 0     | 0      | 321   | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415406 Reg Asset Utah ECAM                      | OTHER   | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415423 Contra PP&E Deer Creek                   | SE      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415424 Contra Reg Asset - Deer Creek Abandonmen | SE      | 24,177 | 360   | 5,942  | 1,877 | 4,037   | 10,392 | 1,560 | 8    | 0     |
| 4098300      | 415425 Contra Reg Asset - UMWVA Pension         | OTHER   | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415500 Cholla Pit Transact Costs-APS Amort      | SGCT    | 655    | 10    | 169    | 54    | 97      | 286    | 39    | 0    | 0     |
| 4098300      | 415510 WA Disallowed Colstrip #3 Write-off      | WA      | 52     | 0     | 0      | 52    | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415555 WY PCAM Def Net Power Costs              | WYP     | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415640 IDAI Costs-Direct Access-CA              | CA      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4098300      | 415650 SB 1149-Related Reg Assets-OR            | OTHER   | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc                                    | Total  | Calif | Oregon | Wash   | Wyoming | Utah | Idaho | FERC | Other  |
|--------------|---------------------|--|--------|-------|--------|--------|---------|------|-------|------|--------|
| 4098300      | 415680              | OR Deferred Intervenor Funding Grants    | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415700              | Reg Liability BPA balancing accounts-OR  | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415701              | CA Deferred Intervenor Funding           | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415702              | Reg Asset - Lake Side Liq.               | 27     | 0     | 0      | 0      | 27      | 0    | 0     | 0    | 0      |
| 4098300      | 415703              | Goodnoe Hills Liquidation Damages - WY   | 21     | 0     | 0      | 0      | 21      | 0    | 0     | 0    | 0      |
| 4098300      | 415704              | Reg Liability - Tax Revenue Adjustment - | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415705              | Reg Liability - Tax Revenue Adjustment - | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415710              | Reg Liability - WA - Accelerated Depreci | 11,621 | 0     | 0      | 11,621 | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415801              | Contra RTO Grid West N/R Allowance       | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415802              | Contra RTO Grid West N/R w/o-WA          | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415803              | WA RTO Grid West N/R w/o                 | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415804              | RTO Grid West Notes Receivable-OR        | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415805              | RTO Grid West Notes Receivable-WY        | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415806              | ID RTO Grid West N/R                     | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415822              | Reg Asset - Pension MMT -UT              | 283    | 0     | 0      | 0      | 0       | 283  | 0     | 0    | 0      |
| 4098300      | 415827              | Regulatory Asset - Post - Ret MMT -OR    | 193    | 0     | 193    | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415828              | Regulatory Asset - Post - Ret MMT -WY    | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415829              | Reg Asset - Post - Ret MMT -UT           | 279    | 0     | 0      | 0      | 0       | 279  | 0     | 0    | 0      |
| 4098300      | 415830              | Regulatory Asset - Post - Ret MMT -ID    | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415831              | Regulatory Asset - Post - Ret MMT -CA    | 17     | 17    | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415840              | Reg Asset-Deferred OR Independent Evalua | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415850              | UNRECOVERED PLANT-POWERDALE              | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415852              | Powerdale Decommissioning Reg Asset - ID | 26     | 0     | 0      | 0      | 0       | 0    | 26    | 0    | 0      |
| 4098300      | 415853              | Powerdale Decommissioning Reg Asset - OR | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415854              | Powerdale Decommissioning Reg Asset - WA | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415855              | CA - January 2010 Storm Costs            | 197    | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 197    |
| 4098300      | 415856              | Powerdale Decommissioning Reg Asset - WY | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415857              | ID - Deferred Overburden Costs           | -93    | 0     | 0      | 0      | 0       | 0    | 0     | 0    | -93    |
| 4098300      | 415858              | WY - Deferred Overburden Costs           | -262   | 0     | 0      | 0      | -262    | 0    | 0     | 0    | 0      |
| 4098300      | 415859              | WY - Deferred Advertising Costs          | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415865              | Reg Asset - UT MPA                       | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415867              | Reg Asset - CA Solar Feed-in Tariff      | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415868              | Reg Asset - UT - Solar Incentive Program | -5,488 | 0     | 0      | 0      | 0       | 0    | 0     | 0    | -5,488 |
| 4098300      | 415870              | Deferred Excess Net Power Costs-CA       | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415871              | Deferred Excess Net Power Costs-WY       | 0      | 0     | 0      | 0      | 0       | 0    | 0     | 0    | 0      |





**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc                                    | Total  | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|--------------|---------------------|--|--------|-------|--------|------|---------|------|-------|------|--------|
| 4098300      | 415872              | Deferred Excess Net Power Costs - WY 08  | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415876              | Deferred Excess Net PowerCosts - OR      | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415880              | Deferred UT Independent Evaluation Fee   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415881              | Deferral of Renewable Energy Credit - UT | 2,683  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,683  |
| 4098300      | 415883              | Deferral of Renewable Energy Credit - WY | -447   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -447   |
| 4098300      | 415890              | ID MEHC 2006 Transition Costs            | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415891              | WY - 2006 Transition Severance Costs     | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415893              | OR - MEHC Transition Service Costs       | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415895              | OR RCAC Sept-Dec 07 deferred             | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415896              | WA - Chehalis Plant Revenue Requirement  | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415897              | Reg Asset MEHC Transition Service Costs  | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415898              | Deferred Coal Costs - Naughton Contract  | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415900              | OR SB 408 Recovery                       | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415902              | Reg Asset - UT REC's in Rates - Current  | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415911              | Contra Reg Asset - Naughton Unit #3 - CA | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415912              | Contra Reg Asset - Naughton Unit #3 - OR | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415913              | Contra Reg Asset - Naughton Unit #3 - WA | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415914              | Reg Asset - UT - Naughton U3 Costs       | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415915              | Reg Asset - WY - Naughton U3 Costs       | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415926              | Reg Liability - Depreciation Decrease -  | 1,121  | 0     | 1,121  | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415927              | Reg Liability - Depreciation Decrease De | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415938              | Reg Asset - Carbon Plant Decommissioning | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425100              | Deferred Regulatory Expense              | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425105              | Reg Asset - OR Asset Sale Gain Giveback  | -40    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -40    |
| 4098300      | 425125              | Deferred Coal Cost - Arch                | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425205              | Misc Def Dr-Prop Damage Repairs          | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425215              | Unearned Joint Use Pole Contact Revenue  | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425250              | TGS Buyout-SG                            | 15     | 0     | 4      | 1    | 2       | 7    | 1     | 0    | 0      |
| 4098300      | 425260              | Lakeview Buyout-SG                       | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425280              | Joseph Settlement-SG                     | 137    | 2     | 35     | 11   | 20      | 60   | 8     | 0    | 0      |
| 4098300      | 425295              | BPA Conservation Rate Credit             | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425360              | Hermiston Swap                           | 172    | 3     | 44     | 14   | 25      | 75   | 10    | 0    | 0      |
| 4098300      | 425380              | Idaho Customer Balancing Account         | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 430100              | Customer Service / Weatherization        | -5,145 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -5,145 |
| 4098300      | 430111              | Reg Asset - SB 1149 Balance Reclass      | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |



### Schedule M

Twelve Months Ending - December 2017  
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 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc                                    | Total  | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho | FERC | Other  |
|--------------|---------------------|--|--------|-------|--------|-------|---------|--------|-------|------|--------|
| 4098300      | 430112              | Reg Asset - Other - Balance Reclass      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 430113              | Reg Asset - Def NPC Balance Reclass      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 430117              | Reg Asset - Current DSM                  | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 505115              | Sales & Use Tax Accrual                  | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 505125              | ACCRUED ROYALTIES                        | 1,917  | 29    | 471    | 149   | 320     | 824    | 124   | 1    | 0      |
| 4098300      | 505140              | Purchase Card Trans Provision            | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 505160              | CA PUC Fee                               | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 505170              | West Valley Contract Termination Fee Acc | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 505200              | Extraction Tax Paid / Accrued            | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 505400              | Bonus Liability                          | 1,053  | 23    | 285    | 84    | 145     | 455    | 61    | 0    | 0      |
| 4098300      | 505500              | Federal Income Tax Interest              | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 505510              | PMI Vacation Bonus Adjustment            | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 505600              | Sick Leave Vacation & Personal Time      | -54    | -1    | -15    | -4    | -7      | -23    | -3    | 0    | 0      |
| 4098300      | 505601              | Sick Leave Accrual - PMI                 | -16    | 0     | -4     | -1    | -3      | -7     | -1    | 0    | 0      |
| 4098300      | 505700              | Accrued Retention Bonus                  | 1,600  | 35    | 433    | 128   | 220     | 691    | 92    | 0    | 0      |
| 4098300      | 605100              | Trojan Decommissioning Costs             | -30    | 0     | -8     | -2    | -5      | -13    | -2    | 0    | 0      |
| 4098300      | 605301              | Environmental Liability - Regulated      | 26,154 | 565   | 7,082  | 2,096 | 3,604   | 11,291 | 1,509 | 6    | 0      |
| 4098300      | 605710              | Reverse Accrued Final Reclamation        | 357    | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 357    |
| 4098300      | 605715              | Trapper Mine Contract Obligation         | 165    | 2     | 41     | 13    | 28      | 71     | 11    | 0    | 0      |
| 4098300      | 610000              | Coal Mine Development-PMI                | -160   | -2    | -39    | -12   | -27     | -69    | -10   | 0    | 0      |
| 4098300      | 610005              | Sec 174 94-98 7 99-00 RAR                | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610100              | PMI Devt Cost Amort                      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610111              | PMIBCC Gain/Loss on Assets Disposed      | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610114              | PMI EITF Pre-Stripping Costs             | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610115              | PMI Overburden Removal                   | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610130              | 781 Shopping Incentive_OR                | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610135              | SB1149 Costs_OR OTHER                    | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610140              | Oregon Rate Refund                       | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610141              | WA Rate Refunds                          | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610142              | Reg Liability - UT Home Energy Lifeline  | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610143              | Reg Liability - WA Low Energy Program    | -628   | 0     | 0      | -628  | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610144              | Reg Liability - CA California Alternativ | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610145              | REG LIAB-DSM                             | -2,102 | 0     | 0      | 0     | 0       | 0      | 0     | 0    | -2,102 |
| 4098300      | 610146              | OR Reg Asset/Liability Consolidation     | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |
| 4098300      | 610148              | Reg Liability - Def NPC Balance Reclass  | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0      |



**Schedule M**

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 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct                             | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|-------|--------|-------|--------|------|---------|------|-------|------|-------|
| 4098300      | 610149 Reg Liability - SB 1149 Balance Reclass  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705210 Property Insurance                       | SO    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705230 West Valley Lease Reduction - WA         | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705231 West Valley Lease Reduction - OR         | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705232 West Valley Lease Reduction - CA         | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705233 West Valley Lease Reduction - ID         | IDU   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705234 West Valley Lease Reduction - WY         | WYU   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705235 West Valley Lease Reduction - UT         | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705240 CA Alternative Rate for Energy Program(C | OTHER | 136    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 136   |
| 4098300      | 705241 Reg Liability - CA California Alternativ | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705245 REG LIABILITY - OR DIRECT ACCESS 5 YEAR  | OTHER | 1,419  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,419 |
| 4098300      | 705250 A&G Credit-WA                            | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705251 A&G Credit-OR                            | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705252 A&G Credit-CA                            | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705253 A&G Credit-ID                            | IDU   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705254 A&G Credit-WY                            | WYP   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705260 March 2006 Transition Plan costs-WA      | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705261 Reg Liability - Sale of renewable Energy | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705262 Reg Liability - Sale of REC's-ID         | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705263 Reg Liability - Sale of REC's-WA         | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705265 Reg Liab - OR Energy Conservation Charge | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705266 Reg Liability - Energy Savings Assistanc | OTHER | -178   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -178  |
| 4098300      | 705267 Reg Liability - WA Decoupling Mechanism  | OTHER | 1,255  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,255 |
| 4098300      | 705301 Reg Liability - OR 2010 Protocol Def     | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705305 Reg Liability-CA Gain on Sale of Asset   | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705336 Reg Liability - Sale of Renewable Energy | OTHER | -408   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -408  |
| 4098300      | 705337 Regulatory Liability - Sale of Renewable | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705400 Reg Liability - OR Injuries & Damages Re | OR    | -1,237 | 0     | -1,237 | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705420 Reg Liability - CA GHG Allowance Revenue | OTHER | 1,927  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,927 |
| 4098300      | 705451 Reg Liability - OR Property Insurance Re | OR    | -5,833 | 0     | -5,833 | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705453 Reg Liability - ID Property Insurance Re | IDU   | 107    | 0     | 0      | 0    | 0       | 0    | 107   | 0    | 0     |
| 4098300      | 705455 Reg Liability - WY Property Insurance Re | WYP   | 333    | 0     | 0      | 0    | 333     | 0    | 0     | 0    | 0     |
| 4098300      | 705500 Reg Liability - Powerdale Decommissionin | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705514 Regulatory Liability - OR Deferred Exces | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 4098300      | 705515 Regulatory Liability - OR Deferred Exces | OTHER | 4,748  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,748 |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct                              | Alloc    | Total          | Calif         | Oregon         | Wash          | Wyoming        | Utah           | Idaho         | FERC       | Other         |
|----------------------|--|----------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|---------------|
| 4098300              | 705517 Regulatory Liability - UT Deferred Exces  | OTHER    | -841           | 0             | 0              | 0             | 0              | 0              | 0             | 0          | -841          |
| 4098300              | 705518 Regulatory Liability - WA Deferred Exces  | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705519 Regulatory Liability - WA Deferred Exces  | OTHER    | 9,556          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 9,556         |
| 4098300              | 705521 Regulatory Liability - WY Deferred Exces  | OTHER    | 4,713          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 4,713         |
| 4098300              | 705522 Regulatory Liability - UT REC's in Rates  | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705523 Regulatory Liability - WA RECS in Rates   | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705525 Regulatory Liability - OR RECS in Rates   | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705526 Regulatory Liability - CA Solar Feed-in   | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705527 Regulatory Liability - CA Solar Feed-in   | OTHER    | -130           | 0             | 0              | 0             | 0              | 0              | 0             | 0          | -130          |
| 4098300              | 705530 Regulatory Liability - UT Solar Feed-in   | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705531 Regulatory Liability - UT Solar Feed-in   | OTHER    | 4,037          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 4,037         |
| 4098300              | 705536 Regulatory Liability - CA GreenHouse Gas  | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705600 RegLiability - OR 2012 GRC Giveback       | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705700 Reg Liability - Current Reclss - Other    | OTHER    | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715050 Microsoft-Software License Liability      | SO       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715100 MCI FOG Wire Lease                        | WYP      | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715105 MCI FOG Wire Lease                        | SG       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715350 Misc. Deferred Credits                    | SO       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715720 NW Power Act-WA                           | OTHER    | -532           | 0             | 0              | 0             | 0              | 0              | 0             | 0          | -532          |
| 4098300              | 715810 Chehalis WA EFSEC C02 Mitigation Obligat  | SG       | -119           | -2            | -31            | -10           | -18            | -52            | -7            | 0          | 0             |
| 4098300              | 720200 Deferred Comp Plan Benefits-PPL           | SO       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 720300 Pension / Retirement (Accrued / Prepaid)  | SO       | -77            | -2            | -21            | -6            | -11            | -33            | -4            | 0          | 0             |
| 4098300              | 720400 Suppl. Exec. Retirement Plan (SERP)       | SO       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 720550 Accrued CIC Severance                     | SO       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 720560 Pension Liability - UMWVA Withdrawal Obli | SE       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 740100 Post Merger Loss-Reacquired Debt          | SNP      | 640            | 13            | 166            | 50            | 89             | 285            | 37            | 0          | 0             |
| 4098300              | 910245 Contra Receivable from Joint Owners       | SO       | -2,766         | -60           | -749           | -222          | -381           | -1,194         | -160          | -1         | 0             |
| 4098300              | 910530 Injuries and Damages Reserve              | SO       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 910560 SMUD Revenue Imputation-UT reg liab       | UT       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 910905 Bridger Coal Company Underground Mine Co  | SE       | 298            | 4             | 73             | 23            | 50             | 128            | 19            | 0          | 0             |
| 4098300              | 910910 PMIBridger Section 471 Adj                | SE       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 920110 PMIWY Extraction Tax                      | SE       | 153            | 2             | 38             | 12            | 26             | 66             | 10            | 0          | 0             |
| <b>4098300 Total</b> |  |          | <b>996,339</b> | <b>22,479</b> | <b>259,865</b> | <b>91,334</b> | <b>138,104</b> | <b>408,284</b> | <b>54,928</b> | <b>232</b> | <b>21,114</b> |
| 4099200              | 105127 Book Depreciation Allocated to Medicare   | SCHMDEXP | -11            | 0             | -3             | -1            | -2             | -4             | -1            | 0          | 0             |
| 4099200              | 110200 Tax Depletion - Deer Creek                | SE       | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |



### Schedule M

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct                             | Alloc   | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah          | Idaho        | FERC      | Other    |
|----------------------|---|---------|---------------|------------|--------------|--------------|--------------|---------------|--------------|-----------|----------|
| 4099200              | 1102051 TAX PERCENTAGE DEPLETION - DEDUCTION    | SE      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 120100 Preferred Dividend - PPL                 | SNP     | 65            | 17         | 5            | 9            | 29           | 4             | 0            | 0         | 0        |
| 4099200              | 120200 Trapper Mine Dividend Deduction          | SE      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 130560 MEHC Insurance Services-Receiveable      | SO      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 130600 Tax Exempt Interest ( No AMT)            | SO      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 130605 Tax Exempt Interest - CA IOU             | CA      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 130910 SPI 404(K) Contribution                  | SO      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 305100 Amort of Projects-Klamath Engineering    | DGP     | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 620100 2004 JCA-Qualified Prod Activities Deduc | SG      | 34,219        | 520        | 8,806        | 2,825        | 5,069        | 14,944        | 2,043        | 11        | 0        |
| 4099200              | 620101 PMI 2004 JCA-Qualified Prod Activities D | SE      | 1,621         | 24         | 398          | 126          | 271          | 697           | 105          | 1         | 0        |
| 4099200              | 720105 MEDICARE SUBSIDY                         | SO      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 910900 PMIDepletion                             | SE      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 910918 PMI Overriding Royalty                   | SE      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099200              | 920105 PMI Tax Exempt Interest Income           | SE      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| <b>4099200 Total</b> |   |         | <b>35,894</b> | <b>545</b> | <b>9,218</b> | <b>2,955</b> | <b>5,347</b> | <b>15,666</b> | <b>2,151</b> | <b>12</b> | <b>0</b> |
| 4099300              | 105101 Capitalized Labor Cost for Powertax Inpu | SO      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099300              | 105122 Repair Deduction                         | SG      | 126,757       | 1,927      | 32,619       | 10,463       | 18,778       | 55,358        | 7,569        | 42        | 0        |
| 4099300              | 105125 Tax Depreciation                         | TAXDEPR | 859,466       | 18,198     | 224,617      | 60,216       | 117,941      | 384,135       | 49,077       | 189       | 0        |
| 4099300              | 105126 PMITax Depreciation                      | SE      | 7,752         | 116        | 1,905        | 602          | 1,294        | 3,332         | 500          | 2         | 0        |
| 4099300              | 105137 Capitalized Depreciation                 | SO      | 5,236         | 113        | 1,418        | 420          | 722          | 2,260         | 302          | 1         | 0        |
| 4099300              | 1051411 AFUDC - DEBT                            | SNP     | 11,197        | 219        | 2,902        | 874          | 1,556        | 4,993         | 648          | 3         | 1        |
| 4099300              | 1051412 AFUDC - Equity                          | SNP     | 19,841        | 389        | 5,143        | 1,549        | 2,758        | 8,847         | 1,148        | 5         | 2        |
| 4099300              | 105143 Basis Intangible Difference              | SO      | 152           | 3          | 41           | 12           | 21           | 66            | 9            | 0         | 0        |
| 4099300              | 105147 Sec.1031 Like Kind Exchange              | SO      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099300              | 105148 Mine Safety Sec. 179E Election - PPW     | SE      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099300              | 105149 Mine Safety Sec. 179E Election - PMI     | SE      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099300              | 105152 Gain/(Loss) on Prop Dispositions         | GPS     | 7,285         | 157        | 1,973        | 584          | 1,004        | 3,145         | 420          | 2         | 0        |
| 4099300              | 105153 Contract Liability Basis Adjustment -Che | SG      | -119          | -2         | -31          | -10          | -18          | -52           | -7           | 0         | 0        |
| 4099300              | 105165 Coal Mine Development                    | SE      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099300              | 105171 PMI Coal Mine Receding Face (Extension)  | SE      | 1,228         | 18         | 302          | 95           | 205          | 528           | 79           | 0         | 0        |
| 4099300              | 105175 Removal Cost (net of salvage)            | GPS     | 44,484        | 961        | 12,046       | 3,566        | 6,130        | 19,204        | 2,567        | 11        | 0        |
| 4099300              | 105181 Stm Rts Blundell Geothermal Tax Depr     | SG      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099300              | 105185 Repair Allowance 3115                    | DGP     | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099300              | 105220 Cholla GE Safe Harbor Lease              | SG      | 0             | 0          | 0            | 0            | 0            | 0             | 0            | 0         | 0        |
| 4099300              | 1052203 Cholla SHL-NOPA (Lease Amortization)    | SG      | 269           | 4          | 69           | 22           | 40           | 118           | 16           | 0         | 0        |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc                                    | Total  | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 4099300      | 105470              | Book Gain/Loss on Land Sales             | 272    | 6     | 74     | 22    | 37      | 117    | 16    | 0    | 0     |
| 4099300      | 110200              | Depletion - Tax Percentage Deduction     | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 1102051             | Tax Percentage Depletion - Deduction     | 29     | 0     | 7      | 2     | 5       | 13     | 2     | 0    | 0     |
| 4099300      | 120105              | Willow Wind Account Receivable           | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 205025              | PMI - Fuel Cost Adjustment               | -2,099 | -31   | -516   | -163  | -351    | -902   | -135  | -1   | 0     |
| 4099300      | 205200              | Coal M&S Inventory Write-Off             | 1,083  | 35    | 281    | 70    | 117     | 525    | 54    | 0    | 0     |
| 4099300      | 205205              | Inventory Reserve - PMI                  | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 205411              | PMI-SEC 263A Adjustment                  | 3,893  | 58    | 957    | 302   | 650     | 1,673  | 251   | 1    | 0     |
| 4099300      | 210000              | PREPAID IBEW 57 MEDICAL                  | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 210100              | Prepaid Taxes-OR PUC                     | 73     | 0     | 73     | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 210105              | Self Insured Health Benefit              | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 210110              | Prepaid Taxes-WA UTC                     | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 210120              | Prepaid Taxes-UT PUC                     | -16    | 0     | 0      | 0     | 0       | -16    | 0     | 0    | 0     |
| 4099300      | 210130              | Prepaid Taxes-ID PUC                     | 66     | 0     | 0      | 0     | 0       | 0      | 66    | 0    | 0     |
| 4099300      | 210140              | Prepaid Taxes-WY PSC                     | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 210150              | Prepaid Taxes-CA Property Taxes-GPS allo | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 210160              | Prepaid Taxes-OR Property Taxes-GPS allo | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 210180              | OTHER PREPAIDS                           | -39    | -1    | -11    | -3    | -5      | -17    | -2    | 0    | 0     |
| 4099300      | 210185              | Prepaid Aircraft Maintenance Costs       | 61     | 1     | 16     | 5     | 9       | 27     | 4     | 0    | 0     |
| 4099300      | 210190              | Prepaid Water Rights                     | -54    | -1    | -14    | -4    | -8      | -23    | -3    | 0    | 0     |
| 4099300      | 210195              | Prepaid Surety Bond Costs                | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 210200              | Prepaid Taxes-property taxes             | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 287396              | Regulatory Liabilities - Interim Provisi | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 287616              | Regulatory Assets - Interim Provisions   | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 305100              | Amort of Projects-Klamath Engineering    | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 310102              | Fixed Asset-Book/Tax - IGC               | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 320210              | Research & Exper. Sec. 174 Amort.        | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 320271              | Contra Reg Asset - Pension Plan CTG      | 1,641  | 35    | 444    | 132   | 226     | 708    | 95    | 0    | 0     |
| 4099300      | 320285              | Reg Asset-Post Employment Costs          | -852   | -18   | -231   | -68   | -117    | -368   | -49   | 0    | 0     |
| 4099300      | 320290              | LT Prepaid IBEW 57 Pension Contribution  | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 320291              | Prepaid IBEW 57 Pension Contribution - C | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415110              | Def Reg Asset-Transmission Svc Deposit   | -151   | -2    | -39    | -12   | -22     | -66    | -9    | 0    | 0     |
| 4099300      | 415120              | DEFERRED REG ASSET - FOOTE CREEK CONTRAC | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415300              | Hazardous Waste Clean-up Costs           | 30,172 | 652   | 8,170  | 2,419 | 4,158   | 13,025 | 1,741 | 7    | 0     |
| 4099300      | 415301              | Hazardous Waste Clean-up Costs-WA        | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct                             | Alloc | Total   | Calif | Oregon | Wash   | Wyoming | Utah    | Idaho  | FERC | Other |
|--------------|---|-------|---------|-------|--------|--------|---------|---------|--------|------|-------|
| 4099300      | 415410 Reg Asset - Energy West Mining           | SE    | 13,709  | 204   | 3,369  | 1,064  | 2,289   | 5,893   | 885    | 4    | 0     |
| 4099300      | 415411 ContraRA DeerCreekAband CA               | CA    | -216    | -216  | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415412 ContraRA DeerCreekAband ID               | IDU   | -437    | 0     | 0      | 0      | 0       | 0       | -437   | 0    | 0     |
| 4099300      | 415413 ContraRA DeerCreekAband OR               | OR    | -1,841  | 0     | -1,841 | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415414 ContraRA DeerCreekAband UT               | UT    | 2,669   | 0     | 0      | 0      | 0       | 2,669   | 0      | 0    | 0     |
| 4099300      | 415415 ContraRA DeerCreekAband WA               | WA    | -968    | 0     | 0      | -968   | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415416 ContraRA DeerCreekAband WY               | WYU   | 748     | 0     | 0      | 0      | 748     | 0       | 0      | 0    | 0     |
| 4099300      | 415417 Contra RA UMWVA Pension CA               | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415418 Contra RA UMWVA Pension ID               | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415419 Contra RA UMWVA Pension OR               | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415420 Contra RA UMWVA Pension UT               | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415421 Contra RA UMWVA Pension WA               | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415422 Contra RA UMWVA Pension WY               | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415501 Cholla Plt Transact Costs- APS Amort - I | IDU   | 19      | 0     | 0      | 0      | 0       | 0       | 19     | 0    | 0     |
| 4099300      | 415502 Cholla Plt Transact Costs- APS Amort - O | OR    | 31      | 0     | 31     | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415530 Reg Asset - ID 2017 Protocol - MSP Defer | IDU   | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415531 Reg Asset - UT 2017 Protocol - MSP Defer | UT    | 4,400   | 0     | 0      | 0      | 0       | 4,400   | 0      | 0    | 0     |
| 4099300      | 415532 Reg Asset - WY 2017 Protocol - MSP Defer | WYP   | 800     | 0     | 0      | 0      | 800     | 0       | 0      | 0    | 0     |
| 4099300      | 415545 Reg Asset - WA Merwin Project            | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415585 Reg Asset - OR Sch 203 - Black Cap       | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415655 CA GHG Allowance                         | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415675 Reg Asset - UT - Deferred Stock Redempti | OTHER | -83     | 0     | 0      | 0      | 0       | 0       | 0      | 0    | -83   |
| 4099300      | 415676 Reg Asset - WY - Deferred Stock Redempti | OTHER | -28     | 0     | 0      | 0      | 0       | 0       | 0      | 0    | -28   |
| 4099300      | 415677 Reg Asset - Pref Stock Redemp Loss WA    | OTHER | -13     | 0     | 0      | 0      | 0       | 0       | 0      | 0    | -13   |
| 4099300      | 415680 Deferred Intervenor Funding Grants-OR    | OTHER | 125     | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 125   |
| 4099300      | 415700 Reg Liability BPA balancing accounts-OR  | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415701 CA Deferred Intervenor Funding           | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415703 Goodnoe Hills Liquidation Damages - WY   | WYP   | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415705 Reg Liability - Tax Revenue Adjustment - | WYP   | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415750 Reg Assets BPA balancing accounts-IDU    | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415801 RTO Grid West N/R Allowance              | SG    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415803 RTO Grid West N/R Allowance w/o WA       | WA    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415804 OR RTO Grid West N/R                     | OR    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4099300      | 415815 Insurance Reserve                        | SO    | -31,056 | -671  | -8,409 | -2,489 | -4,279  | -13,407 | -1,792 | -7   | 0     |
| 4099300      | 415820 Contra Pension Reg Asset MMT & CTG_OR    | OR    | 1,022   | 0     | 1,022  | 0      | 0       | 0       | 0      | 0    | 0     |



### Schedule M

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc                                    | Total  | Calif  | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|--------------|---------------------|--|--------|--------|--------|------|---------|------|-------|------|--------|
| 4099300      | 415821              | Contra Pension Reg Asset MMT & CTG_WY    | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415823              | Contra Pension Reg Asset CTG - UT        | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415824              | Contra Pension Reg Asset MMT & CTG_CA    | 94     | 94     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415825              | Contra Pension Reg Asset CTG - WA        | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415845              | Reg Asset - OR Sch 94 Distribution Safet | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415850              | Unrecovered Plant Powerdale              | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415851              | Powerdale Hydro Decom Reg Asset - CA     | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415852              | Powerdale Decommissioning Reg Asset - ID | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415853              | Powerdale Decommissioning Reg Asset - OR | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415854              | Powerdale Decommissioning Reg Asset - WA | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415855              | Ca - January 2010 Storm Costs            | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415856              | Powerdale Decommissioning Reg Asset - WY | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415857              | ID - Deferred Overburden Costs           | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415858              | WY - Deferred Overburden Costs           | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415859              | WY - Deferred Advertising Costs          | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415862              | Reg Asset - CA Mobile Home Park Conversi | 64     | 64     | 0      | 0    | 0       | 0    | 0     | 0    | 64     |
| 4099300      | 415863              | Reg Asset - UT Subscriber Solar Program  | 239    | 239    | 0      | 0    | 0       | 239  | 0     | 0    | 0      |
| 4099300      | 415865              | Reg Asset - Utah MPA                     | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415866              | Reg Asset - OR Solar Feed-in Tariff      | -217   | -217   | 0      | 0    | 0       | 0    | 0     | 0    | -217   |
| 4099300      | 415869              | Reg Asset - CA Deferred Net Power Costs  | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415870              | CA Def Excess NPC                        | -1,251 | -1,251 | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415874              | Deferred Excess Net Power Costs - WY 08  | -2,886 | -2,886 | 0      | 0    | 0       | 0    | 0     | 0    | -2,886 |
| 4099300      | 415875              | Deferred Excess Net Power Costs - UT     | -5,306 | -5,306 | 0      | 0    | 0       | 0    | 0     | 0    | -5,306 |
| 4099300      | 415876              | Deferred Excess Net Power Costs - OR     | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415878              | REG ASSET - UT LIQUIDATED DAMAGES NAUGHT | -35    | -35    | 0      | 0    | 0       | -35  | 0     | 0    | 0      |
| 4099300      | 415879              | Reg Asset - WY Liquidation Damages N2    | -6     | -6     | 0      | 0    | 0       | -6   | 0     | 0    | 0      |
| 4099300      | 415880              | UT Def Independent Evaluation Fee        | -247   | -247   | 0      | 0    | 0       | -247 | 0     | 0    | 0      |
| 4099300      | 415882              | Deferral of Renewable Energy Credit - WA | -703   | -703   | 0      | 0    | 0       | 0    | 0     | 0    | -703   |
| 4099300      | 415884              | Reg Asset - Current Reclass - Other      | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415885              | Reg Asset - Noncurrent Reclass - Other   | 247    | 247    | 0      | 0    | 0       | 0    | 0     | 0    | 247    |
| 4099300      | 415886              | Reg Asset - ID Deferred Excess Net Power | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415888              | Reg Asset - UT Deferred Excess Net Power | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415892              | Deferred Excess Net Power Costs - ID 09  | -2,896 | -2,896 | 0      | 0    | 0       | 0    | 0     | 0    | -2,896 |
| 4099300      | 415893              | OR - MEHC Transition Service Costs       | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 415894              | Reg Asset - REC Sales Deferral - CA - No | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |





### Schedule M

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct                             | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah   | Idaho | FERC | Other |
|--------------|---|-------|--------|-------|--------|------|---------|--------|-------|------|-------|
| 4099300      | 415896 WA - Chehalis Plant Revenue Requirement  | WA    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415897 Reg Asset MEHC Transition Service Costs  | CA    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415898 Deferred Coal Costs - Naughton Contract  | SE    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415900 OR SB 408 Recovery                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415901 Reg Asset - WY Deferred Excess Net Power | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415903 Reg Asset - REC Sales Deferral - WA      | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415904 Reg Asset - WY REC's in Rates - Current  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415905 Reg Asset - OR REC's in Rates - Current  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415906 Reg Asset - REC Sales Deferral - OR - No | OTHER | 301    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 301   |
| 4099300      | 415907 Reg Asset - CA Solar Feed-in Tariff - Cu | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415908 Reg Asset - OR Solar Feed-In Tariff - Cu | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415910 Reg Asset - Naughton Unit #3 Costs       | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415917 Reg Asset - Naughton Unit #3 Costs - CA  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415918 Reg Asset - RPS Compliance Purchases     | OTHER | -340   | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -340  |
| 4099300      | 415920 Reg Asset - Depreciation Increase - ID   | IDU   | -870   | 0     | 0      | 0    | 0       | 0      | -870  | 0    | 0     |
| 4099300      | 415921 Reg Asset - Depreciation Increase - UT   | UT    | -128   | 0     | 0      | 0    | 0       | -128   | 0     | 0    | 0     |
| 4099300      | 415922 Reg Asset - Depreciation Increase - WY   | WYP   | -442   | 0     | 0      | 0    | -442    | 0      | 0     | 0    | 0     |
| 4099300      | 415923 Reg Asset - Carbon Unrecovered Plant - I | IDU   | -479   | 0     | 0      | 0    | 0       | 0      | -479  | 0    | 0     |
| 4099300      | 415924 Reg Asset - Carbon Unrecovered Plant - U | UT    | -3,445 | 0     | 0      | 0    | 0       | -3,445 | 0     | 0    | 0     |
| 4099300      | 415925 Reg Asset - Carbon Unrecovered Plant - W | WYP   | -1,158 | 0     | 0      | 0    | -1,158  | 0      | 0     | 0    | 0     |
| 4099300      | 415930 Reg Asset - Carbon Decommissioning - ID  | IDU   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415931 Reg Asset - Carbon Decommissioning - UT  | UT    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415932 Reg Asset - Carbon Decommissioning - WY  | WYP   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415933 Reg Liability - Contra - Carbon Decommis | IDU   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415934 Reg Liability - Contra - Carbon Decommis | UT    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 415935 Reg Liability - Contra - Carbon Decommis | WYP   | -535   | 0     | 0      | 0    | -535    | 0      | 0     | 0    | 0     |
| 4099300      | 415936 REG ASSET - CARBON PLANT DECOMMISSIONING | SG    | -1     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 425100 Deferred Regulatory Expense-IDU          | IDU   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 425102 Reg Asset - CA GreenHouse Gas Allowance  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 425103 Reg Asset - Other Regulatory Assets - Cu | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 425104 Reg Asset - OR Asset Sale Gain Giveback  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 425205 Misc Def Dr-Prop Damage Repairs          | SO    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 425210 Amort of Debt Disc & Exp                 | SNP   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 425215 Unearned Joint Use Pole Contact Revenue  | SNPD  | -24    | -1    | -6     | -2   | -3      | -12    | -1    | 0    | 0     |
| 4099300      | 425225 Duke/Hermiston Contract Renegotiation    | SG    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct                             | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|--------------|---|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 4099300      | 425295 BPA Conservation Rate Credit             | SG    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 425380 Idaho Customer Balancing Account         | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 425400 UT Kalamath Relicensing Costs            | OTHER | -3,593 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -3,593 |
| 4099300      | 425700 Trojan Special Assessment -DOE-IRS       | TROJD | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 425800 Allowance for Doubtful A/C-Grid West W/O | SG    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 430100 Customer Service / Weatherization        | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 430110 Reg Asset balance reclass                | OTHER | -2,102 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -2,102 |
| 4099300      | 430111 Reg Asset - SB 1149 Balance Reclass      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 430112 Reg Asset - Other - Balance Reclass      | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 4099300      | 430113 Reg Asset - Def NPC Balance Reclass      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 505115 Sales & Use Tax Accrual                  | SO    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 505125 Accrued Royalties                        | SE    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 505140 Purchase Card Trans Provision            | SO    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 505170 West Valley Contract Termination Fee Acc | SG    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 505400 Bonus Liability                          | SO    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 505510 Vacation Accrual - PMI                   | SE    | 22     | 0     | 5      | 2    | 4       | 9    | 1     | 0    | 0      |
| 4099300      | 505520 PMI Bonus Accrual                        | SE    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 505600 IGC Vacation Accrual                     | SO    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 605101 Trojan Decommissioning Costs - WA        | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 605102 Trojan Decommissioning Costs - OR        | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 605103 ARO/Reg Diff - Trojan - WA               | WA    | -1     | 0     | 0      | -1   | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 605710 Reverse Accrued Final Reclamation        | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 610000 PMI Coal Mine Development                | SE    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 610100 PMIDEVT COST AMORT                       | SE    | -593   | -9    | -146   | -46  | -99     | -255 | -38   | 0    | 0      |
| 4099300      | 6101001 AMORT NOPAS 99-00 RAR                   | SO    | 51     | 1     | 14     | 4    | 7       | 22   | 3     | 0    | 0      |
| 4099300      | 610110 Ptax NOPAS                               | SO    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 610111 Bridger Coal Company Gain/Loss on Assets | SE    | -573   | -9    | -141   | -44  | -96     | -246 | -37   | 0    | 0      |
| 4099300      | 610114 PMI EITF Pre Stripping Costs             | SE    | -892   | -13   | -219   | -69  | -149    | -383 | -58   | 0    | 0      |
| 4099300      | 610130 781 Shopping Incentive_OR                | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 610135 SB1149 Costs_OR OTHER                    | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 610140 OR Rate Refunds                          | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 610141 WA Rate Refunds                          | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 610142 Reg. Liability - UT Home Energy Lifeline | UT    | 3      | 0     | 0      | 0    | 0       | 3    | 0     | 0    | 0      |
| 4099300      | 610143 REG LIABILITY - WA LOW ENERGY PROGRAM    | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4099300      | 610145 REG LIAB-DSM                             | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc                                    | Total  | Calif | Oregon | Wash | Wyoming | Utah   | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|--------|-------|------|-------|
| 4099300      | 610146              | OR Reg Asset/Liability Consolidation     | 1      | 0     | 0      | 1    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 610148              | Reg Liability - Def NPC Balance Reclass  | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 610149              | Reg Liability - SB 1149 Balance Reclass  | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705200              | Oregon Gain on Sale of Halsey-OR         | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705210              | Property Insurance(Injuries & Damages)   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705232              | CA West Valley Lease Reduction           | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705233              | West Valley Lease Reduction - ID         | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705234              | West Valley Lease Reduction - WY         | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705235              | UT West Valley Lease Reduction           | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705250              | A&G Credit - WA                          | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705251              | A&G Credit-OR                            | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705252              | A&G Credit-CA                            | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705253              | A&G Credit - ID                          | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705254              | A&G Credit - WY                          | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705261              | Reg Liability - Sale of Renewable Energy | 34     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 34    |
| 4099300      | 705265              | Reg Liab - OR Energy Conservation Charge | -485   | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -485  |
| 4099300      | 705300              | Reg. Liability - Deferred Benefit_Arch S | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705305              | Reg Liability-CA Gain on Sale of Asset   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705310              | Reg Liability-UT Gain on Sale of Asset   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705320              | Reg Liability-ID Gain on Sale of Asset   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705330              | Reg Liability-WY Gain on Sale of Asset   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705337              | Reg Liability - Sale of Renewable Energy | 523    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 523   |
| 4099300      | 705454              | Reg Liability - UT Property Insurance Re | -1,908 | 0     | 0      | 0    | 0       | -1,908 | 0     | 0    | 0     |
| 4099300      | 705534              | Regulatory Liability - OR Asset Sale Gai | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705537              | Regulatory Liability - Other Reg Liabili | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705700              | Reg Liability - Current Reclass - Other  | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 705755              | Reg Liability - Non current Reclass - Ot | -247   | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -247  |
| 4099300      | 7115050             | Microsoft Software License Liability     | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 715100              | University of WY Contract Amort.         | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 715350              | Misc Deferred Credits                    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 715800              | Redding Renegotiated Contract            | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 720100              | FAS 106 Accruals                         | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 720200              | Deferred Comp Plan Benefits-PPL          | -1,106 | -24   | -299   | -89  | -152    | -477   | -64   | 0    | 0     |
| 4099300      | 720300              | PENSION / RETIREMENT ACCRUAL - CASH BASI | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 4099300      | 720400              | SUPPL. EXEC. RETIREMENT PLAN (SERP)      | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |



**Schedule M**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct                           | Alloc | Total            | Calif         | Oregon         | Wash           | Wyoming        | Utah           | Idaho          | FERC       | Other          |
|----------------------|---|-------|------------------|---------------|----------------|----------------|----------------|----------------|----------------|------------|----------------|
| 4099300              | 720500 Severance Accrual                      | SO    | -410             | -9            | -111           | -33            | -57            | -177           | -24            | 0          | 0              |
| 4099300              | 720550 Accrued CIC Severance                  | SO    | 0                | 0             | 0              | 0              | 0              | 0              | 0              | 0          | 0              |
| 4099300              | 720800 FAS 158 Pension Liability              | SO    | 74,940           | 1,619         | 20,293         | 6,007          | 10,327         | 32,352         | 4,325          | 18         | 0              |
| 4099300              | 720805 FAS 158 - Funded Pension Asset         | SO    | 0                | 0             | 0              | 0              | 0              | 0              | 0              | 0          | 0              |
| 4099300              | 720810 FAS 158 Post-Retirement Liability      | SO    | 5,734            | 124           | 1,553          | 460            | 790            | 2,475          | 331            | 1          | 0              |
| 4099300              | 740100 Post-Merger Loss-Reacquired Debt       | SNP   | 0                | 0             | 0              | 0              | 0              | 0              | 0              | 0          | 0              |
| 4099300              | 910240 190LEGAL RESERVE                       | SO    | 0                | 0             | 0              | 0              | 0              | 0              | 0              | 0          | 0              |
| 4099300              | 910530 Injuries and Damages Reserve           | SO    | 23,871           | 516           | 6,464          | 1,913          | 3,289          | 10,305         | 1,378          | 6          | 0              |
| 4099300              | 910560 283SMUD REVENUE IMPUTATION-UT REG LIAB | OTHER | 0                | 0             | 0              | 0              | 0              | 0              | 0              | 0          | 0              |
| 4099300              | 910905 PMI Underground Mine Cost Depletion    | SE    | 0                | 0             | 0              | 0              | 0              | 0              | 0              | 0          | 0              |
| 4099300              | 910925 CA Refund                              | OTHER | 0                | 0             | 0              | 0              | 0              | 0              | 0              | 0          | 0              |
| 4099300              | 920110 PMI WY Extraction Tax                  | SE    | 0                | 0             | 0              | 0              | 0              | 0              | 0              | 0          | 0              |
| <b>4099300 Total</b> |   |       | <b>1,179,752</b> | <b>23,195</b> | <b>313,794</b> | <b>86,803</b>  | <b>166,407</b> | <b>534,276</b> | <b>67,500</b>  | <b>285</b> | <b>-17,600</b> |
| <b>Grand Total</b>   |   |       | <b>2,212,997</b> | <b>46,241</b> | <b>583,150</b> | <b>181,173</b> | <b>309,999</b> | <b>958,661</b> | <b>124,637</b> | <b>528</b> | <b>3,514</b>   |

# **B7. D.I.T. EXPENSE AND I.T.C. ADJUSTMENT**



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct                               | Alloc   | Total   | Calif | Oregon | Wash   | Wyoming | Utah    | Idaho  | FERC | Other |
|--------------|---|---------|---------|-------|--------|--------|---------|---------|--------|------|-------|
| 4101000      | 100105 190FAS 109 DEF TAX LIAB WA-NUTIL           | WA      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 105101 Capitalized Labor Cost for Powertax Inpu   | SO      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 105121 282PMI Book Depreciation                   | SE      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 105122 Repair Deduction                           | SG      | 48,106  | 731   | 12,379 | 3,971  | 7,126   | 21,009  | 2,873  | 16   | 0     |
| 4101000      | 105125 Tax Depreciation                           | TAXDEPR | 326,176 | 6,907 | 85,244 | 22,853 | 44,760  | 145,783 | 18,625 | 72   | 0     |
| 4101000      | 105126 282DIT PMIDepreciation-Tax                 | SE      | 2,942   | 44    | 723    | 228    | 491     | 1,265   | 190    | 1    | 0     |
| 4101000      | 105137 Capitalized Depreciation                   | SO      | 1,987   | 43    | 538    | 159    | 274     | 858     | 115    | 0    | 0     |
| 4101000      | 105141 AFUDC Debt                                 | SNP     | 4,249   | 83    | 1,101  | 332    | 591     | 1,895   | 246    | 1    | 0     |
| 4101000      | 1051411 AFUDC Equity                              | SNP     | 7,530   | 147   | 1,952  | 588    | 1,047   | 3,358   | 436    | 2    | 1     |
| 4101000      | 105143 282Basis Intangible Difference             | SO      | 58      | 1     | 16     | 5      | 8       | 25      | 3      | 0    | 0     |
| 4101000      | 105147 Sec 1031 Like Kind Exchange                | SO      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 105148 Mine Safety Sec. 179E Election - PPW       | SE      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 105149 Mine Safety Sec. 179E Election - PMI       | SE      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 105152 Gain / (Loss) on Prop. Disposition         | GPS     | 2,765   | 60    | 749    | 222    | 381     | 1,194   | 160    | 1    | 0     |
| 4101000      | 105153 Contract Liability Basis Adjustment -Che   | SG      | -45     | -1    | -12    | -4     | -7      | -20     | -3     | 0    | 0     |
| 4101000      | 105165 Coal Mine Development                      | SE      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 105170 Coal Mine Extension                        | SE      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 105171 PMI Coal Mine Extension Costs              | SE      | 466     | 7     | 115    | 36     | 78      | 200     | 30     | 0    | 0     |
| 4101000      | 105175 Cost of Removal                            | GPS     | 16,882  | 365   | 4,571  | 1,353  | 2,326   | 7,288   | 974    | 4    | 0     |
| 4101000      | 1052203 Cholla SHL NOPA (Lease Amortization)      | SG      | 102     | 2     | 26     | 8      | 15      | 45      | 6      | 0    | 0     |
| 4101000      | 105470 282Book Gain/Loss on Land Sales            | GPS     | 103     | 2     | 28     | 8      | 14      | 45      | 6      | 0    | 0     |
| 4101000      | 110200 IGC Tax Percentage Depletion Deduct        | SE      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 110205 SRC Tax Percentage Depletion Deduct        | SE      | 11      | 0     | 3      | 1      | 2       | 5       | 1      | 0    | 0     |
| 4101000      | 1102051 Tax Percentage Depletion - Deduction (BI) | SE      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 120105 Willow Wind Account Receivable             | WA      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 205025 PMI-Fuel Cost Adjustment                   | SE      | -797    | -12   | -196   | -62    | -133    | -342    | -51    | 0    | 0     |
| 4101000      | 205200 M&S INVENTORY WRITE-OFF                    | SNPD    | 411     | 13    | 106    | 27     | 45      | 199     | 21     | 0    | 0     |
| 4101000      | 205205 Inventory Reserve - PMI                    | SE      | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 205411 190PMISec263A                              | SE      | 1,477   | 22    | 363    | 115    | 247     | 635     | 95     | 0    | 0     |
| 4101000      | 210100 283OR PUC Prepaid Taxes                    | OR      | 28      | 0     | 28     | 0      | 0       | 0       | 0      | 0    | 0     |
| 4101000      | 210120 283UT PUC Prepaid Taxes                    | UT      | -6      | 0     | 0      | 0      | 0       | -6      | 0      | 0    | 0     |
| 4101000      | 210130 283ID PUC Prepaid Taxes                    | IDU     | 25      | 0     | 0      | 0      | 0       | 0       | 25     | 0    | 0     |



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2017  
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 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct                             | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other |
|--------------|---|-------|--------|-------|--------|------|---------|-------|-------|------|-------|
| 4101000      | 210140 283WY PSC Prepaid Taxes                  | WYP   | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 210180 283Prepaid Membership Fees-EEI WSCC      | SO    | -15    | 0     | -4     | -1   | -2      | -6    | -1    | 0    | 0     |
| 4101000      | 210185 Prepaid Aircraft Maintenance Costs       | SG    | 23     | 0     | 6      | 2    | 3       | 10    | 1     | 0    | 0     |
| 4101000      | 210190 Prepaid Water Rights                     | SG    | -20    | 0     | -5     | -2   | -3      | -9    | -1    | 0    | 0     |
| 4101000      | 210195 Prepaid Surety Bond Costs                | SO    | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 287396 Regulatory Liabilities - Interim Provisi | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 287616 Regulatory Assets - Interim Provisions   | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 320210 190R&E Expense Sec174 Deduction          | SO    | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 320271 Contra Reg Asset - Pension Plan CTG      | SO    | 623    | 13    | 169    | 50   | 86      | 269   | 36    | 0    | 0     |
| 4101000      | 320285 Reg Asset-Post Employment Costs          | SO    | -323   | -7    | -88    | -26  | -45     | -140  | -19   | 0    | 0     |
| 4101000      | 320290 LT Prepaid IBEW 57 Pension Contribution  | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 320291 Prepaid IBEW 57 Pension Contribution - C | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415110 190DEF REG ASSET-TRANSM SVC DEPOSIT      | SG    | -57    | -1    | -15    | -5   | -8      | -25   | -3    | 0    | 0     |
| 4101000      | 415120 190DEF REG ASSET-FOOTE CREEK CONTRACT    | SG    | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415300 283Hazardous Waste/Environmental Cleanup | SO    | 11,451 | 247   | 3,101  | 918  | 1,578   | 4,943 | 661   | 3    | 0     |
| 4101000      | 415406 Reg Asset Utah ECAM                      | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415410 Reg Asset - Energy West Mining           | SE    | 5,203  | 78    | 1,279  | 404  | 869     | 2,236 | 336   | 2    | 0     |
| 4101000      | 415411 ContraRA DeerCreekAband CA               | CA    | -82    | -82   | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415412 ContraRA DeerCreekAband ID               | IDU   | -166   | 0     | 0      | 0    | 0       | 0     | -166  | 0    | 0     |
| 4101000      | 415413 ContraRA DeerCreekAband OR               | OR    | -699   | 0     | -699   | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415414 ContraRA DeerCreekAband UT               | UT    | 1,013  | 0     | 0      | 0    | 0       | 1,013 | 0     | 0    | 0     |
| 4101000      | 415415 ContraRA DeerCreekAband WA               | WA    | -367   | 0     | 0      | -367 | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415416 ContraRA DeerCreekAband WY               | WYU   | 284    | 0     | 0      | 0    | 284     | 0     | 0     | 0    | 0     |
| 4101000      | 415417 Contra RA UMWVA Pension CA               | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415418 Contra RA UMWVA Pension ID               | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415419 Contra RA UMWVA Pension OR               | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415420 Contra RA UMWVA Pension UT               | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415421 Contra RA UMWVA Pension WA               | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415422 Contra RA UMWVA Pension WY               | OTHER | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415501 Cholla Pit Transact Costs- APS Amort - I | IDU   | 7      | 0     | 0      | 0    | 0       | 0     | 0     | 7    | 0     |
| 4101000      | 415502 Cholla Pit Transact Costs- APS Amort - O | OR    | 12     | 0     | 12     | 0    | 0       | 0     | 0     | 0    | 0     |
| 4101000      | 415530 Reg Asset - ID 2017 Protocol - MSP Defer | IDU   | 0      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |



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|--------------|---|-------|---------|-------|--------|------|---------|--------|-------|------|--------|
| 4101000      | 415531 Reg Asset - UT 2017 Protocol - MSP Defer | UT    | 1,670   | 0     | 0      | 0    | 0       | 0      | 1,670 | 0    | 0      |
| 4101000      | 415532 Reg Asset - WY 2017 Protocol - MSP Defer | WYP   | 304     | 0     | 0      | 0    | 304     | 0      | 0     | 0    | 0      |
| 4101000      | 415545 Reg Asset - WA Merwin Project            | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415585 Reg Asset - OR Sch 203 - Black Cap       | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415655 CA GHG Allowance                         | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415675 Reg Asset - UT - Deferred Stock Redempti | OTHER | -31     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -31    |
| 4101000      | 415676 Reg Asset - WY - Deferred Stock Redempti | OTHER | -11     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -11    |
| 4101000      | 415677 Reg Asset - Pref Stock Redemp Loss WA    | OTHER | -5      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -5     |
| 4101000      | 415680 190Def Intervenor Funding Grants-OR      | OTHER | 47      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 47     |
| 4101000      | 415700 190Reg Liabs BPA balancing accounts-OR   | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415701 CA Deferred Intervenor Funding           | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415815 Insurance Reserve                        | SO    | -11,786 | -255  | -3,191 | -945 | -1,624  | -5,088 | -680  | -3   | 0      |
| 4101000      | 415820 Contra Pension Reg Asset MMT & CTG OR    | OR    | 388     | 0     | 388    | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415821 Contra Pension Reg Asset MMT & CTG WY    | WYP   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415823 Contra Pension Reg Asset CTG - UT        | UT    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415824 Contra Pension Reg Asset MMT & CTG CA    | CA    | 36      | 36    | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415825 Contra Pension Reg Asset CTG - WA        | WA    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415845 Reg Asset - OR Sch 94 Distribution Safet | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415850 Unrecovered Plant Powerdale              | SG    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415851 Powerdale Hydro Decom Reg Asset - CA     | CA    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415862 Reg Asset - CA Mobile Home Park Conversi | OTHER | 24      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 24     |
| 4101000      | 415863 Reg Asset - UT Subscriber Solar Program  | UT    | 91      | 0     | 0      | 0    | 0       | 0      | 91    | 0    | 0      |
| 4101000      | 415866 Reg Asset - OR Solar Feed-in Tariff      | OTHER | -82     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -82    |
| 4101000      | 415869 Reg Asset - CA Deferred Net Power Costs  | OTHER | -475    | -475  | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415870 Deferred Excess Net Power Costs CA       | CA    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415874 Deferred Excess Net Power Costs - WY 09  | OTHER | -1,095  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -1,095 |
| 4101000      | 415875 Deferred Excess Net Power Costs - UT     | OTHER | -2,014  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -2,014 |
| 4101000      | 415878 REG ASSET - UT LIQUIDATED DAMAGES NAUGHT | UT    | -13     | 0     | 0      | 0    | 0       | 0      | -13   | 0    | 0      |
| 4101000      | 415879 Reg Asset - WY Liquidation Damages N2    | WYP   | -2      | 0     | 0      | 0    | -2      | 0      | 0     | 0    | 0      |
| 4101000      | 415880 Deferred UT Independent Evaluation Fee   | UT    | -94     | 0     | 0      | 0    | 0       | 0      | -94   | 0    | 0      |
| 4101000      | 415882 Deferral of Renewable Energy Credit - WA | OTHER | -267    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -267   |
| 4101000      | 415884 Reg Asset - Current Reclass - Other      | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |





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| FERC Account | FERC Secondary Acct                             | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah   | Idaho | FERC | Other  |
|--------------|---|-------|--------|-------|--------|------|---------|--------|-------|------|--------|
| 4101000      | 415885 Reg Asset - Noncurrent Reclass - Other   | OTHER | 94     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 94     |
| 4101000      | 415886 Reg Asset - ID Deferred Excess Net Power | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415888 Reg Asset - UT Deferred Excess Net Power | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415892 Deferred Excess Net Power Costs - ID 09  | OTHER | -1,099 | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -1,099 |
| 4101000      | 415894 Reg Asset - REC Sales Deferral - CA - No | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415900 OR SB 408 Recovery                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415901 Reg Asset - WY Deferred Excess Net Power | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415903 Reg Asset - REC Sales Deferral - WA      | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415904 Reg Asset - WY REC's in Rates - Current  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415905 Reg Asset - OR REC's in Rates - Current  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415906 Reg Asset - REC Sales Deferral - OR - No | OTHER | 114    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 114    |
| 4101000      | 415907 Reg Asset - CA Solar Feed-in Tariff - Cu | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415908 Reg Asset - OR Solar Feed-in Tariff - Cu | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415910 Reg Asset - Naughton Unit #3 Costs       | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415917 Reg Asset - Naughton Unit #3 Costs - CA  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415918 Reg Asset - RPS Compliance Purchases     | OTHER | -129   | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -129   |
| 4101000      | 415920 Reg Asset - Depreciation Increase - ID   | IDU   | -330   | 0     | 0      | 0    | 0       | 0      | -330  | 0    | 0      |
| 4101000      | 415921 Reg Asset - Depreciation Increase - UT   | UT    | -49    | 0     | 0      | 0    | 0       | -49    | 0     | 0    | 0      |
| 4101000      | 415922 Reg Asset - Depreciation Increase - WY   | WYP   | -168   | 0     | 0      | 0    | -168    | 0      | 0     | 0    | 0      |
| 4101000      | 415923 Reg Asset - Carbon Unrecovered Plant - I | IDU   | -182   | 0     | 0      | 0    | 0       | 0      | -182  | 0    | 0      |
| 4101000      | 415924 Reg Asset - Carbon Unrecovered Plant - U | UT    | -1,307 | 0     | 0      | 0    | 0       | -1,307 | 0     | 0    | 0      |
| 4101000      | 415925 Reg Asset - Carbon Unrecovered Plant - W | WYP   | -440   | 0     | 0      | 0    | -440    | 0      | 0     | 0    | 0      |
| 4101000      | 415930 Reg Asset - Carbon Decommissioning - ID  | IDU   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415931 Reg Asset - Carbon Decommissioning - UT  | UT    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415932 Reg Asset - Carbon Decommissioning - WY  | WYP   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415933 Reg Liability - Contra - Carbon Decommis | IDU   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415934 Reg Liability - Contra - Carbon Decommis | UT    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 415935 Reg Liability - Contra - Carbon Decommis | WYP   | -203   | 0     | 0      | 0    | -203    | 0      | 0     | 0    | 0      |
| 4101000      | 415936 REG ASSET - CARBON PLANT DECOMMISSIONING | SG    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 425100 190Deferred Regulatory Expense-IDU       | IDU   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 425102 Reg Asset - CA GreenHouse Gas Allowance  | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 4101000      | 425103 Reg Asset - Other Regulatory Assets - Cu | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |



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|--------------|---|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 4101000      | 425104 Reg Asset - OR Asset Sale Gain Giveback  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 425215 283Unearned Joint Use Pole Contact Revnu | SNPD  | -9     | 0     | -2     | -1   | -1      | -4   | 0     | 0    | 0      |
| 4101000      | 425225 Duke/Hermiston Contract Renegotiation    | SG    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 425295 BPA Conservation Rate Credit             | SG    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 425400 UT Kalamath Relicensing Costs            | OTHER | -1,364 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -1,364 |
| 4101000      | 430110 Reg Asset Balance Reclass                | OTHER | -798   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -798   |
| 4101000      | 430111 Reg Assets - SB 1149 Balance Reclass     | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 430112 Reg Asset - Other - Balance Reclass      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 430113 Reg Asset - Def NPC Balance Reclass      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 505510 190PMI Vacation/Bonus                    | SE    | 8      | 0     | 2      | 1    | 1       | 4    | 1     | 0    | 0      |
| 4101000      | 505600 190Vacation Sickleave & PT Accrual       | SO    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 605101 Trojan Decommissioning Costs - WA        | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 605102 Trojan Decommissioning Costs - OR        | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 605103 ARO/Reg Diff - Trojan - WA               | WA    | -1     | 0     | 0      | -1   | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 610100 283PMI AMORT DEVELOPMENT                 | SE    | -225   | -3    | -55    | -17  | -38     | -97  | -15   | 0    | 0      |
| 4101000      | 6101001 190NOPA 103-99-00 RAR                   | SO    | 19     | 0     | 5      | 2    | 3       | 8    | 1     | 0    | 0      |
| 4101000      | 610111 283PMI SALE OF ASSETS                    | SE    | -217   | -3    | -53    | -17  | -36     | -93  | -14   | 0    | 0      |
| 4101000      | 610114 PMI EITF Pre stripping Cost              | SE    | -339   | -5    | -83    | -26  | -57     | -146 | -22   | 0    | 0      |
| 4101000      | 610142 283Reg Liability-UT Home Energy Lifeline | UT    | 1      | 0     | 0      | 0    | 0       | 1    | 0     | 0    | 0      |
| 4101000      | 610143 283Reg Liability-WA Low Energy Program   | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 610146 190OR Reg Asset/Liability Consol         | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 705200 190OR Gain on Sale of Halsey-OR          | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 705210 190Property Insurance                    | SO    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 705261 Reg Liability - Sale of Renewable Energy | OTHER | 13     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 13     |
| 4101000      | 705265 Reg Liab - OR Energy Conservation Charge | OTHER | -184   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -184   |
| 4101000      | 705300 Reg. Liability - Deferred Benefit_Arch S | SE    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 705305 Reg Liability-CA Gain on Sale of Asset   | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 705337 Reg Liability - Sale of Renewable Energy | OTHER | 199    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 199    |
| 4101000      | 705454 Reg Liability - UT Property Insurance Re | UT    | -724   | 0     | 0      | 0    | 0       | -724 | 0     | 0    | 0      |
| 4101000      | 705534 Regulatory Liability - OR Asset Sale Gai | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 705537 Regulatory Liability - Other Reg Liabili | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4101000      | 705700 Reg Liability - Current Reclass - Other  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct                             | Alloc    | Total          | Calif        | Oregon         | Wash          | Wyoming       | Utah           | Idaho         | FERC       | Other         |
|----------------------|---|----------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|---------------|
| 4101000              | 705755 Reg Liability - Non current Reclass - Ot | OTHER    | -94            | 0            | 0              | 0             | 0             | 0              | 0             | 0          | -94           |
| 4101000              | 715800 190Redding Contract                      | SG       | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0             |
| 4101000              | 720200 190Deferred Compensation Payout          | SO       | -420           | -9           | -114           | -34           | -58           | -181           | -24           | 0          | 0             |
| 4101000              | 720300 190Pension/Retirement (Accrued/Prepaid)  | SO       | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0             |
| 4101000              | 720500 190Severance                             | SO       | -156           | -3           | -42            | -12           | -21           | -67            | -9            | 0          | 0             |
| 4101000              | 720800 190FAS 158 Pension Liability             | SO       | 28,440         | 614          | 7,701          | 2,280         | 3,919         | 12,278         | 1,641         | 7          | 0             |
| 4101000              | 720805 FAS 158 - Funded Pension Asset           | SO       | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0             |
| 4101000              | 720810 190FAS 158 Post Retirement Liability     | SO       | 2,176          | 47           | 589            | 174           | 300           | 939            | 126           | 1          | 0             |
| 4101000              | 910530 190Injuries & Damages                    | SO       | 9,059          | 196          | 2,453          | 726           | 1,248         | 3,911          | 523           | 2          | 0             |
| 4101000              | 910560 283SMUD Revenue Imputation-UT Reg Liab   | OTHER    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0             |
| <b>4101000 Total</b> |   |          | <b>447,728</b> | <b>8,803</b> | <b>119,088</b> | <b>32,943</b> | <b>63,153</b> | <b>202,763</b> | <b>25,617</b> | <b>108</b> | <b>-6,679</b> |
| 4111000              | 100105 283FAS 109 Def Tax Liab WA-NUTIL         | OTHER    | 189            | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 189           |
| 4111000              | 105100 190CAPITALIZED LABOR COSTS               | SO       | -9,001         | -194         | -2,437         | -721          | -1,240        | -3,886         | -519          | -2         | 0             |
| 4111000              | 1051151 Depreciation Flow-Through - CA          | CA       | -228           | -228         | 0              | 0             | 0             | 0              | 0             | 0          | 0             |
| 4111000              | 1051152 Depreciation Flow-Through - FERC        | FERC     | -292           | 0            | 0              | 0             | 0             | 0              | 0             | -292       | 0             |
| 4111000              | 1051153 Depreciation Flow-Through - ID          | IDU      | 147            | 0            | 0              | 0             | 0             | 0              | 147           | 0          | 0             |
| 4111000              | 1051154 Depreciation Flow-Through - OR          | OR       | 786            | 0            | 786            | 0             | 0             | 0              | 0             | 0          | 0             |
| 4111000              | 1051155 Depreciation Flow-Through - OTHER       | OTHER    | -186           | 0            | 0              | 0             | 0             | 0              | 0             | 0          | -186          |
| 4111000              | 1051156 Depreciation Flow-Through - UT          | UT       | 5,731          | 0            | 0              | 0             | 0             | 5,731          | 0             | 0          | 0             |
| 4111000              | 1051157 Depreciation Flow-Through - WA          | WA       | 1,365          | 0            | 0              | 1,365         | 0             | 0              | 0             | 0          | 0             |
| 4111000              | 1051158 Depreciation Flow-Through - WYP         | WYP      | 950            | 0            | 0              | 0             | 950           | 0              | 0             | 0          | 0             |
| 4111000              | 1051159 Depreciation Flow-Through - WYU         | WYU      | 74             | 0            | 0              | 0             | 74            | 0              | 0             | 0          | 0             |
| 4111000              | 105120 Book Depreciation                        | SCHMDEXP | -296,162       | -6,832       | -82,071        | -24,964       | -42,707       | -122,777       | -16,736       | -75        | 0             |
| 4111000              | 105121 282DIT PMIDepreciation-Book              | SE       | -8,322         | -124         | -2,045         | -646          | -1,390        | -3,577         | -537          | -3         | 0             |
| 4111000              | 105123 Sec 481a Adj- Repair Deduction           | SG       | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0             |
| 4111000              | 105130 CIAC                                     | CIAC     | -22,881        | -748         | -5,931         | -1,489        | -2,481        | -11,091        | -1,142        | 0          | 0             |
| 4111000              | 105140 Highway Relocation                       | SNPD     | -668           | -22          | -173           | -43           | -72           | -324           | -33           | 0          | 0             |
| 4111000              | 105142 Avoided Costs                            | SNP      | -5,853         | -115         | -1,517         | -457          | -814          | -2,610         | -339          | -1         | -1            |
| 4111000              | 105146 Capitalization of Test Energy            | SG       | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0             |
| 4111000              | 105220 282CHOLLA TAX LEASE                      | SG       | -538           | -8           | -139           | -44           | -80           | -235           | -32           | 0          | 0             |
| 4111000              | 105471 UT Kalamath Relicensing Costs            | OTHER    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0             |
| 4111000              | 110100 283BOOK COST DEPLETION ADBACK            | SE       | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0             |



**Deferred Income Tax Expense**  
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| FERC Account | FERC Secondary Acct                             | Alloc   | Total  | Calif | Oregon | Wash   | Wyoming | Utah   | Idaho | FERC | Other  |
|--------------|---|---------|--------|-------|--------|--------|---------|--------|-------|------|--------|
| 4111000      | 205100 190COAL PILE INVENTORY                   | SE      | -117   | -2    | -29    | -9     | -20     | -50    | -8    | 0    | 0      |
| 4111000      | 205210 ERC (Emission Reduction Credit) Impairme | SE      | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 210200 283Prepaid Taxes-Property Taxes          | GPS     | 101    | 2     | 27     | 8      | 14      | 44     | 6     | 0    | 0      |
| 4111000      | 220100 190Bad Debt Allowance                    | BADDEBT | -1,079 | -46   | -440   | -143   | -70     | -338   | -43   | 0    | 0      |
| 4111000      | 2874941 190Idaho ITC Credits                    | SO      | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 320270 Reg Asset FAS 158 Pension Liab           | SO      | -5,763 | -125  | -1,560 | -462   | -794    | -2,488 | -333  | -1   | 0      |
| 4111000      | 320280 Reg Asset FAS 158 Post Retire Liab       | SO      | 2,535  | 55    | 686    | 203    | 349     | 1,094  | 146   | 1    | 0      |
| 4111000      | 320281 Reg Asset - Post-Retirement Settlement L | SO      | -126   | -3    | -34    | -10    | -17     | -54    | -7    | 0    | 0      |
| 4111000      | 320282 Reg Asset - Post-Retirement Settlement L | UT      | 141    | 0     | 0      | 0      | 0       | 141    | 0     | 0    | 0      |
| 4111000      | 320283 Reg Asset - Post-Retirement Settlement L | WYU     | -8     | 0     | 0      | 0      | -8      | 0      | 0     | 0    | 0      |
| 4111000      | 415115 Reg Asset - UT STEP Pilot Programs Balan | OTHER   | -2,083 | 0     | 0      | 0      | 0       | 0      | 0     | 0    | -2,083 |
| 4111000      | 415301 190Hazardous Waste/Environmental-WA      | WA      | -122   | 0     | 0      | -122   | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415406 Reg Asset Utah ECAM                      | OTHER   | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415423 Contra PP&E Deer Creek                   | SE      | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415424 Contra Reg Asset - Deer Creek Abandonmen | SE      | -9,175 | -137  | -2,255 | -712   | -1,532  | -3,944 | -592  | -3   | 0      |
| 4111000      | 415425 Contra Reg Asset - UMWVA Pension         | OTHER   | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415500 283Cholla Pit Trans-APS Amort            | SGCT    | -248   | -4    | -64    | -21    | -37     | -109   | -15   | 0    | 0      |
| 4111000      | 415510 283WA DISALLOWED COLSTRIP #3 WRITE-OFF   | WA      | -20    | 0     | 0      | -20    | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415702 REG ASSET - LAKE SIDE LIQ - WY           | WYP     | -10    | 0     | 0      | 0      | -10     | 0      | 0     | 0    | 0      |
| 4111000      | 415703 Goodnoe Hills Liquidation Damages - WY   | WYP     | -8     | 0     | 0      | 0      | -8      | 0      | 0     | 0    | 0      |
| 4111000      | 415704 Reg Liability - Tax Revenue Adjustment - | UT      | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415705 Reg Liability - Tax Revenue Adjustment - | WYP     | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415710 Reg Liability - WA - Accelerated Depreci | WA      | -4,410 | 0     | 0      | -4,410 | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415803 RTO Grid West N/R Writeoff WA            | WA      | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415804 RTO Grid West Notes Receivable-OR        | OR      | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415806 RTO Grid West N/R Writeoff ID            | IDU     | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415822 Reg Asset _ Pension MMT - UT             | UT      | -107   | 0     | 0      | 0      | 0       | -107   | 0     | 0    | 0      |
| 4111000      | 415827 Reg Asset Post Retirement MMT - OR       | OR      | -73    | 0     | -73    | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415828 Reg Asset Post Retirement MMT - WY       | WYP     | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415829 Reg Asset - Post - Ret MMT -UT           | UT      | -106   | 0     | 0      | 0      | 0       | -106   | 0     | 0    | 0      |
| 4111000      | 415831 Reg Asset Post Retirement MMT - CA       | CA      | -7     | -7    | 0      | 0      | 0       | 0      | 0     | 0    | 0      |
| 4111000      | 415840 Reg Asset-Deferred OR Independent Evalua | OTHER   | 0      | 0     | 0      | 0      | 0       | 0      | 0     | 0    | 0      |



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| FERC Account | FERC Secondary Acct                             | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|--------------|---|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 4111000      | 415852 Powerdale Decommissioning Reg Asset - ID | IDU   | -10    | 0     | 0      | 0    | 0       | 0    | 0     | -10  | 0      |
| 4111000      | 415853 Powerdale Decommissioning Reg Asset - OR | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415854 Powerdale Decommissioning Reg Asset - WA | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415855 CA - January 2010 Storm Costs            | OTHER | -75    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -75    |
| 4111000      | 415856 Powerdale Decommissioning Reg Asset - WY | WYP   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415857 ID - Deferred Overburden Costs           | OTHER | 35     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 35     |
| 4111000      | 415858 WY - Deferred Overburden Costs           | WYP   | 99     | 0     | 0      | 0    | 99      | 0    | 0     | 0    | 0      |
| 4111000      | 415859 WY - Deferred Advertising Costs          | WYP   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415865 Reg Asset - UT MPA                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415867 Reg Asset - CA Solar Feed-in Tariff      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415868 Reg Asset - UT - Solar Incentive Program | OTHER | 2,083  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,083  |
| 4111000      | 415876 Deferred Excess Net PowerCosts - OR      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415881 Deferral of Renewable Energy Credit - UT | OTHER | -1,018 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -1,018 |
| 4111000      | 415883 Deferral of Renewable Energy Credit - WY | OTHER | 170    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 170    |
| 4111000      | 415890 ID MEHC 2006 Transition Costs            | IDU   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415891 WY - 2006 Transition Severance Costs     | WYP   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415893 OR - MEHC Transition Service Costs       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415895 OR_RCAC SEP-DEC 07 DEFERRED              | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415896 WA - Chehalis Plant Revenue Requirement  | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415897 Reg Asset MEHC Transition Service Costs  | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415898 Deferred Coal Costs - Naughton Contract  | SE    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415902 Reg Asset - UT REC's in Rates - Current  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415911 Contra Reg Asset - Naughton Unit #3 - CA | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415912 Contra Reg Asset - Naughton Unit #3 - OR | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415913 Contra Reg Asset - Naughton Unit #3 - WA | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415914 Reg Asset - UT - Naughton U3 Costs       | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415915 Reg Asset - WY - Naughton U3 Costs       | WYP   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415926 Reg Liability - Depreciation Decrease -  | OR    | -425   | 0     | -425   | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415927 Reg Liability - Depreciation Decrease De | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 415938 Reg Asset - Carbon Plant Decommissioning | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 425105 Reg Asset - OR Asset Sale Gain Giveback  | OTHER | 15     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 15     |
| 4111000      | 425125 Deferred Coal Cost - Arch                | SE    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |



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| FERC Account | FERC Secondary Acct | Alloc                                    | Total | Calif  | Oregon | Wash   | Wyoming | Utah   | Idaho  | FERC | Other |
|--------------|---------------------|--|-------|--------|--------|--------|---------|--------|--------|------|-------|
| 4111000      | 425215              | 283Unearned Joint Use Pole Contact Revnu | SNPD  | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 425250              | 283TGS BUYOUT-SG                         | SG    | -6     | 0      | -2     | 0       | -1     | -3     | 0    | 0     |
| 4111000      | 425280              | 283JOSEPH SETTLEMENT-SG                  | SG    | -52    | -1     | -13    | -4      | -8     | -23    | -3   | 0     |
| 4111000      | 425360              | 190Hermiston Swap                        | SG    | -65    | -1     | -17    | -5      | -10    | -28    | -4   | 0     |
| 4111000      | 425380              | 190Idaho Customer Bal Acct               | OTHER | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 430100              | 283Weatherization                        | OTHER | 1,953  | 0      | 0      | 0       | 0      | 0      | 0    | 1,953 |
| 4111000      | 430117              | Reg Asset - Current DSM                  | OTHER | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 505115              | 283Sales & Use Tax Audit                 | SO    | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 505125              | 190Accrued Royalties                     | SE    | -727   | -11    | -179   | -56     | -121   | -313   | -47  | 0     |
| 4111000      | 505400              | 190Bonus Liability                       | SO    | -400   | -9     | -108   | -32     | -55    | -172   | -23  | 0     |
| 4111000      | 505600              | 190Vacation Sickleave & PT Accrual       | SO    | 20     | 0      | 6      | 2       | 3      | 9      | 1    | 0     |
| 4111000      | 505601              | Sick Leave Accrual - PMI                 | SE    | 6      | 0      | 1      | 0       | 1      | 3      | 0    | 0     |
| 4111000      | 505700              | 190Accrued Retention Bonus               | SO    | -607   | -13    | -164   | -49     | -84    | -262   | -35  | 0     |
| 4111000      | 605100              | 283TROJAN DECOMMISSIONING AMORT          | TROJD | 11     | 0      | 3      | 1       | 2      | 5      | 1    | 0     |
| 4111000      | 605301              | Environmental Liability - Regulated      | SO    | -9,926 | -214   | -2,688 | -796    | -1,368 | -4,285 | -573 | -2    |
| 4111000      | 605710              | REVERSE ACCRUED FINAL RECLAMATION        | OTHER | -136   | 0      | 0      | 0       | 0      | 0      | 0    | -136  |
| 4111000      | 605715              | Trapper Mine Contract Obligation         | SE    | -63    | -1     | -15    | -5      | -10    | -27    | -4   | 0     |
| 4111000      | 610000              | 283PMI Development Costs                 | SE    | 61     | 1      | 15     | 5       | 10     | 26     | 4    | 0     |
| 4111000      | 610143              | 283Reg Liability-WA Low Energy Program   | WA    | 238    | 0      | 0      | 238     | 0      | 0      | 0    | 0     |
| 4111000      | 610144              | Reg Liability - CA California Alternativ | OTHER | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 610145              | 190REG LIAB_DSM                          | OTHER | 798    | 0      | 0      | 0       | 0      | 0      | 0    | 798   |
| 4111000      | 610148              | Reg Liability - Def NPC Balance Reclass  | OTHER | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 705240              | 283CA Alternative Rate for Energy Progra | OTHER | -52    | 0      | 0      | 0       | 0      | 0      | 0    | -52   |
| 4111000      | 705241              | Reg Liability - CA California Alternativ | OTHER | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 705245              | REG LIABILITY - OR DIRECT ACCESS 5 YEAR  | OTHER | -538   | 0      | 0      | 0       | 0      | 0      | 0    | -538  |
| 4111000      | 705262              | Reg Liability - Sale of REC's-ID         | OTHER | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 705263              | Reg Liability - Sale of REC's-WA         | OTHER | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 705266              | Reg Liability - Energy Savings Assistanc | OTHER | 67     | 0      | 0      | 0       | 0      | 0      | 0    | 67    |
| 4111000      | 705267              | Reg Liability - WA Decoupling Mechanism  | OTHER | -476   | 0      | 0      | 0       | 0      | 0      | 0    | -476  |
| 4111000      | 705301              | Reg Liability - OR 2010 Protocol Def     | OR    | 0      | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 4111000      | 705336              | Reg Liability - Sale of Renewable Energy | OTHER | 155    | 0      | 0      | 0       | 0      | 0      | 0    | 155   |
| 4111000      | 705400              | Reg Liability - OR Injuries & Damages Re | OR    | 469    | 0      | 469    | 0       | 0      | 0      | 0    | 0     |



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| FERC Account | FERC Secondary Acct | Alloc                                     | Total | Calif  | Oregon | Wash  | Wyoming | Utah | Idaho | FERC | Other  |
|--------------|---------------------|---|-------|--------|--------|-------|---------|------|-------|------|--------|
| 4111000      | 705420              | Reg Liability - CA GHG Allowance Revenue  | OTHER | -731   | 0      | 0     | 0       | 0    | 0     | 0    | -731   |
| 4111000      | 705451              | Reg Liability - OR Property Insurance Re  | OR    | 2,214  | 0      | 2,214 | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705453              | Reg Liability - ID Property Insurance Re  | IDU   | -41    | 0      | 0     | 0       | 0    | -41   | 0    | 0      |
| 4111000      | 705455              | Reg Liability - WY Property Insurance Re  | WYP   | -126   | 0      | 0     | -126    | 0    | 0     | 0    | 0      |
| 4111000      | 705500              | Reg Liability - Powderdale Decommissionin | UT    | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705514              | Regulatory Liability - OR Deferred Exces  | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705515              | Regulatory Liability - OR Deferred Exces  | OTHER | -1,802 | 0      | 0     | 0       | 0    | 0     | 0    | -1,802 |
| 4111000      | 705517              | Regulatory Liability - UT Deferred Exces  | OTHER | 319    | 0      | 0     | 0       | 0    | 0     | 0    | 319    |
| 4111000      | 705518              | Regulatory Liability - WA Deferred Exces  | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705519              | Regulatory Liability - WA Deferred Exces  | OTHER | -3,627 | 0      | 0     | 0       | 0    | 0     | 0    | -3,627 |
| 4111000      | 705521              | Regulatory Liability - WY Deferred Exces  | OTHER | -1,789 | 0      | 0     | 0       | 0    | 0     | 0    | -1,789 |
| 4111000      | 705522              | Regulatory Liability - UT RECS in Rates   | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705523              | Regulatory Liability - WA RECS in Rates   | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705525              | REGULATORY LIABILITY - SALE OF REC - OR   | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705526              | Regulatory Liability - CA Solar Feed-in   | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705527              | Regulatory Liability - CA Solar Feed-in   | OTHER | 49     | 0      | 0     | 0       | 0    | 0     | 0    | 49     |
| 4111000      | 705530              | Regulatory Liability - UT Solar Feed-in   | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705531              | Regulatory Liability - UT Solar Feed-in   | OTHER | -1,532 | 0      | 0     | 0       | 0    | 0     | 0    | -1,532 |
| 4111000      | 705536              | Regulatory Liability - CA GreenHouse Gas  | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705600              | RegLiability - OR 2012 GRC Giveback       | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 705700              | Reg Liability - Current Reclass - Other   | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 715105              | MCI FOG Wire Lease                        | SG    | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 715720              | 190NW Power Act (BPA Regional Crs)-WA     | OTHER | 202    | 0      | 0     | 0       | 0    | 0     | 0    | 202    |
| 4111000      | 715810              | Chehalis WA EFSEC C02 Mitigation Obligat  | SG    | 45     | 1      | 12    | 4       | 7    | 20    | 3    | 0      |
| 4111000      | 720300              | 190Pension/Retirement (Accrued/Prepaid)   | SO    | 29     | 1      | 8     | 2       | 4    | 13    | 2    | 0      |
| 4111000      | 720560              | Pension Liability - UMWVA Withdrawal Obli | SE    | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 740100              | 283Post Merger Debt Loss                  | SNP   | -243   | -5     | -63   | -19     | -34  | -108  | -14  | 0      |
| 4111000      | 910245              | Contra Receivable from Joint Owners       | SO    | 1,050  | 23     | 284   | 84      | 145  | 453   | 61   | 0      |
| 4111000      | 910905              | 283PMI BCC Underground Mine Cost Deplet   | SE    | -113   | -2     | -28   | -9      | -19  | -49   | -7   | 0      |
| 4111000      | 920110              | 190PMIWWYExtractionTax                    | SE    | -58    | -1     | -14   | -5      | -10  | -25   | -4   | 0      |
| 4111000      | 930100              | 190OR BETC Credit                         | OTHER | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4111000      | 9301001             | 190OR BETC Credit                         | SG    | 0      | 0      | 0     | 0       | 0    | 0     | 0    | 0      |



**Deferred Income Tax Expense**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct | Alloc                                   | Total           | Calif         | Oregon         | Wash           | Wyoming        | Utah            | Idaho          | FERC        | Other          |
|----------------------|---------------------|---|-----------------|---------------|----------------|----------------|----------------|-----------------|----------------|-------------|----------------|
| 4111000              | 999998              | Deferred Income Tax Expense ~ Solar ITC | 2               | 0             | 1              | 0              | 0              | 0               | 1              | 0           | 0              |
| <b>4111000 Total</b> |                     |   | <b>-370,122</b> | <b>-8,767</b> | <b>-97,974</b> | <b>-33,342</b> | <b>-51,467</b> | <b>-149,451</b> | <b>-20,731</b> | <b>-380</b> | <b>-8,011</b>  |
| <b>Grand Total</b>   |                     |   | <b>77,606</b>   | <b>36</b>     | <b>21,114</b>  | <b>-399</b>    | <b>11,686</b>  | <b>53,312</b>   | <b>4,886</b>   | <b>-272</b> | <b>-14,690</b> |





**Investment Tax Credit Amortization**  
 Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 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     | DEF ITC CREDIT FED | 0        | 0        | 0        | -176        | -3,096        | -423        | -2        | 0        |
| <b>4114000 Total</b> |                   |       | <b>-3,698</b>      | <b>0</b> | <b>0</b> | <b>0</b> | <b>-176</b> | <b>-3,096</b> | <b>-423</b> | <b>-2</b> | <b>0</b> |
| <b>Grand Total</b>   |                   |       | <b>-3,698</b>      | <b>0</b> | <b>0</b> | <b>0</b> | <b>-176</b> | <b>-3,096</b> | <b>-423</b> | <b>-2</b> | <b>0</b> |

## **B8. PLANT IN SERVICE**



### Electric Plant in Service with Unclassified

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                                    | Calif | Oregon  | Wash  | Wyoming | Utah   | Idaho  | FERC    | Other  |
|-----------------|---------------------|---------|--|-------|---------|-------|---------|--------|--------|---------|--------|
| 1010000         | ELEC PLANT IN SERV  | 3020000 | FRANCHISES AND CONSENTS                  | IDU   | 1,000   | 0     | 0       | 0      | 0      | 1,000   | 0      |
| 1010000         | ELEC PLANT IN SERV  | 3020000 | FRANCHISES AND CONSENTS                  | SG    | 10,500  | 160   | 2,702   | 867    | 1,556  | 4,586   | 627    |
| 1010000         | ELEC PLANT IN SERV  | 3020000 | FRANCHISES AND CONSENTS                  | SG-U  | 9,790   | 149   | 2,519   | 808    | 1,450  | 4,276   | 585    |
| 1010000         | ELEC PLANT IN SERV  | 3020000 | FRANCHISES AND CONSENTS                  | UT    | -32,081 | 0     | 0       | 0      | 0      | -32,081 | 0      |
| 1010000         | ELEC PLANT IN SERV  | 3020000 | FRANCHISES AND CONSENTS                  | SG-P  | 173,445 | 2,637 | 44,634  | 14,317 | 25,694 | 75,748  | 10,357 |
| 1010000         | ELEC PLANT IN SERV  | 3031040 | TRANSMISSION INTANGIBLE ASSETS           | OR    | 531     | 0     | 531     | 0      | 0      | 0       | 0      |
| 1010000         | ELEC PLANT IN SERV  | 3031040 | TRANSMISSION INTANGIBLE ASSETS           | SG    | 37,746  | 574   | 9,713   | 3,116  | 5,592  | 16,485  | 2,254  |
| 1010000         | ELEC PLANT IN SERV  | 3031050 | RCMS - REGION CONSTRUCTION MGMT SYSTEM   | SO    | 10,936  | 236   | 2,961   | 877    | 1,507  | 4,721   | 631    |
| 1010000         | ELEC PLANT IN SERV  | 3031080 | FUEL MANAGEMENT SYSTEM                   | SO    | 3,293   | 71    | 892     | 264    | 454    | 1,421   | 190    |
| 1010000         | ELEC PLANT IN SERV  | 3031230 | AUTOMATE POLE CARD SYSTEM                | SO    | 4,410   | 95    | 1,194   | 353    | 608    | 1,904   | 254    |
| 1010000         | ELEC PLANT IN SERV  | 3031680 | DISTRIBUTION AUTOMATION PILOT PROJECT    | SO    | 13,740  | 297   | 3,721   | 1,101  | 1,893  | 5,932   | 793    |
| 1010000         | ELEC PLANT IN SERV  | 3031760 | RECORD CENTER MANAGEMENT SOFTWARE        | SO    | 291     | 6     | 79      | 23     | 40     | 126     | 17     |
| 1010000         | ELEC PLANT IN SERV  | 3031830 | CUSTOMER SERVICE SYSTEM (CSS)            | CN    | 122,473 | 3,009 | 38,569  | 8,660  | 9,339  | 57,836  | 5,060  |
| 1010000         | ELEC PLANT IN SERV  | 3032040 | S A P                                    | SO    | 177,326 | 3,831 | 48,017  | 14,214 | 24,435 | 76,552  | 10,234 |
| 1010000         | ELEC PLANT IN SERV  | 3032220 | ENTERPRISE DATA WRHSE - BI RPTG TOOL     | SO    | 1,660   | 36    | 450     | 133    | 229    | 717     | 96     |
| 1010000         | ELEC PLANT IN SERV  | 3032260 | DWHS - DATA WAREHOUSE                    | SO    | 1,158   | 25    | 314     | 93     | 160    | 500     | 67     |
| 1010000         | ELEC PLANT IN SERV  | 3032270 | ENTERPRISE DATA WAREHOUSE                | SO    | 5,877   | 127   | 1,591   | 471    | 810    | 2,537   | 339    |
| 1010000         | ELEC PLANT IN SERV  | 3032330 | FIELDNET PRO METER READING SYST -HRP REP | SO    | 2,908   | 63    | 787     | 233    | 401    | 1,255   | 168    |
| 1010000         | ELEC PLANT IN SERV  | 3032340 | FACILITY INSPECTION REPORTING SYSTEM     | SO    | 1,967   | 42    | 533     | 158    | 271    | 849     | 114    |
| 1010000         | ELEC PLANT IN SERV  | 3032360 | 2002 GRID NET POWER COST MODELING        | SO    | 8,960   | 194   | 2,426   | 718    | 1,235  | 3,868   | 517    |
| 1010000         | ELEC PLANT IN SERV  | 3032450 | MID OFFICE IMPROVEMENT PROJECT           | SO    | 10,561  | 228   | 2,860   | 847    | 1,455  | 4,559   | 609    |
| 1010000         | ELEC PLANT IN SERV  | 3032480 | OUTAGE CALL HANDLING INTEGRATION         | CN    | 914     | 22    | 288     | 65     | 70     | 432     | 38     |
| 1010000         | ELEC PLANT IN SERV  | 3032510 | OPERATIONS MAPPING SYSTEM                | SO    | 10,386  | 224   | 2,812   | 833    | 1,431  | 4,484   | 599    |
| 1010000         | ELEC PLANT IN SERV  | 3032530 | POLE ATTACHMENT MGMT SYSTEM              | SO    | 1,892   | 41    | 512     | 152    | 261    | 817     | 109    |
| 1010000         | ELEC PLANT IN SERV  | 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO    | 2,416   | 52    | 654     | 194    | 333    | 1,043   | 139    |
| 1010000         | ELEC PLANT IN SERV  | 3032600 | SINGLE PERSON SCHEDULING                 | SO    | 12,958  | 280   | 3,509   | 1,039  | 1,786  | 5,594   | 748    |
| 1010000         | ELEC PLANT IN SERV  | 3032640 | TIBCO SOFTWARE                           | SO    | 5,038   | 109   | 1,364   | 404    | 694    | 2,175   | 291    |
| 1010000         | ELEC PLANT IN SERV  | 3032670 | C&T OFFICIAL RECORD INFO SYSTEM          | SO    | 1,586   | 34    | 430     | 127    | 219    | 685     | 92     |
| 1010000         | ELEC PLANT IN SERV  | 3032680 | TRANSMISSION WHOLESALE BILLING SYSTEM    | SG    | 1,600   | 24    | 412     | 132    | 237    | 699     | 96     |
| 1010000         | ELEC PLANT IN SERV  | 3032690 | UTILITY INTERNATIONAL FORECASTING MODEL  | SO    | 218     | 5     | 59      | 17     | 30     | 94      | 13     |
| 1010000         | ELEC PLANT IN SERV  | 3032710 | ROUGE RIVER HYDRO INTANGIBLES            | SG    | 221     | 3     | 57      | 18     | 33     | 97      | 13     |
| 1010000         | ELEC PLANT IN SERV  | 3032760 | SWIFT 2 IMPROVEMENTS                     | SG    | 23,200  | 353   | 5,970   | 1,915  | 3,437  | 10,132  | 1,385  |
| 1010000         | ELEC PLANT IN SERV  | 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT      | SG    | 652     | 10    | 168     | 54     | 97     | 285     | 39     |
| 1010000         | ELEC PLANT IN SERV  | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT          | SG    | 117     | 2     | 30      | 10     | 17     | 51      | 7      |
| 1010000         | ELEC PLANT IN SERV  | 3032830 | VCPRO - XEROX CUST STMT FRMTR ENHANCE -  | SO    | 2,434   | 53    | 659     | 195    | 335    | 1,051   | 140    |
| 1010000         | ELEC PLANT IN SERV  | 3032860 | WEB SOFTWARE                             | SO    | 2,680   | 58    | 726     | 215    | 369    | 1,157   | 155    |
| 1010000         | ELEC PLANT IN SERV  | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SG    | 8,578   | 130   | 2,207   | 708    | 1,271  | 3,746   | 512    |
| 1010000         | ELEC PLANT IN SERV  | 3032910 | WYOMING VHF (VPC) SPECTRUM               | WYP   | 962     | 0     | 0       | 0      | 962    | 0       | 0      |
| 1010000         | ELEC PLANT IN SERV  | 3032920 | IDAHO VHF (VPC) SPECTRUM                 | IDU   | 3,353   | 0     | 0       | 0      | 0      | 3,353   | 0      |
| 1010000         | ELEC PLANT IN SERV  | 3032930 | UTAH VHF (VPC) SPECTRUM                  | UT    | 4,072   | 0     | 0       | 0      | 0      | 4,072   | 0      |
| 1010000         | ELEC PLANT IN SERV  | 3032990 | P8DM - FILENET P8                        | SO    | 5,465   | 118   | 1,480   | 438    | 753    | 2,359   | 315    |



**Electric Plant in Service with Unclassified**

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total     | Calif  | Oregon    | Wash    | Wyoming | Utah      | Idaho   | FERC  | Other |
|-----------------|---------------------|-------|-----------|--------|-----------|---------|---------|-----------|---------|-------|-------|
| 1010000         | ELEC PLANT IN SERV  | SG    | 66,925    | 1,017  | 17,222    | 5,524   | 9,914   | 29,228    | 3,996   | 22    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 16        | 0      | 0         | 0       | 0       | 16        | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 0         | 0      | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 0         | 0      | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 0         | 0      | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | CN    | 7,253     | 178    | 2,284     | 513     | 553     | 3,425     | 300     | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | CN    | 5,966     | 147    | 1,879     | 422     | 455     | 2,818     | 246     | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 3,978     | 86     | 1,077     | 319     | 548     | 1,718     | 230     | 1     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 28,778    | 622    | 7,793     | 2,307   | 3,966   | 12,424    | 1,661   | 7     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 1,065     | 23     | 286       | 85      | 145     | 455       | 61      | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | CN    | 3,120     | 77     | 982       | 221     | 238     | 1,473     | 129     | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | CN    | 1,085     | 27     | 342       | 77      | 83      | 512       | 45      | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 16,120    | 348    | 4,365     | 1,292   | 2,221   | 6,959     | 930     | 4     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 9,695     | 147    | 2,495     | 800     | 1,436   | 4,234     | 579     | 3     | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 4,071     | 0      | 4,071     | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 2,021     | 0      | 0         | 2,021   | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 472       | 472    | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 0         | 0      | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 158       | 0      | 0         | 0       | 158     | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 1,601     | 24     | 412       | 132     | 237     | 699       | 96      | 1     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 888       | 19     | 240       | 71      | 122     | 383       | 51      | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | CN    | 22        | 1      | 7         | 2       | 2       | 11        | 1       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 3         | 0      | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 23        | 0      | 23        | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SE    | 17        | 0      | 4         | 1       | 3       | 7         | 1       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 1,729     | 26     | 445       | 143     | 256     | 755       | 103     | 1     | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 0         | 0      | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 29,956    | 647    | 8,112     | 2,401   | 4,128   | 12,932    | 1,729   | 7     | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 20        | 0      | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 0         | 0      | 0         | 0       | 0       | 0         | 0       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 1,637     | 25     | 421       | 135     | 242     | 715       | 98      | 1     | 0     |
| 1010000         | ELEC PLANT IN SERV  | CN    | 4,132     | 102    | 1,301     | 292     | 315     | 1,951     | 171     | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 1,240     | 27     | 336       | 99      | 171     | 535       | 72      | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 1,306     | 20     | 336       | 108     | 194     | 571       | 78      | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 12,599    | 192    | 3,242     | 1,040   | 1,866   | 5,502     | 752     | 4     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 43,158    | 656    | 11,106    | 3,562   | 6,393   | 18,848    | 2,577   | 14    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 35,638    | 542    | 9,171     | 2,942   | 5,279   | 15,564    | 2,128   | 12    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 37        | 1      | 9         | 3       | 5       | 16        | 2       | 0     | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 1,015,733 | 15,441 | 261,384   | 83,842  | 150,472 | 443,600   | 60,655  | 339   | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 4,554,552 | 69,240 | 1,172,047 | 375,949 | 674,715 | 1,989,104 | 271,976 | 1,522 | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 979,596   | 14,892 | 252,085   | 80,859  | 145,118 | 427,818   | 58,497  | 327   | 0     |



**Electric Plant in Service with Unclassified**

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc                                    | Total   | Calif | Oregon  | Wash   | Wyoming | Utah    | Idaho  | FERC | Other |
|-----------------|---------------------|--|---------|-------|---------|--------|---------|---------|--------|------|-------|
| 1010000         | ELEC PLANT IN SERV  | 3150000                                  | 487,852 | 7,416 | 125,542 | 40,269 | 72,271  | 213,059 | 29,132 | 163  | 0     |
| 1010000         | ELEC PLANT IN SERV  | ACCESSORY ELECTRIC EQUIP - SUPV & ALARM  | 62      | 1     | 16      | 5      | 9       | 27      | 4      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3157000                                  | 31,493  | 479   | 8,104   | 2,600  | 4,665   | 13,754  | 1,881  | 11   | 0     |
| 1010000         | ELEC PLANT IN SERV  | MISCELLANEOUS POWER PLANT EQUIPMENT      |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3300000                                  | 172     | 3     | 44      | 14     | 25      | 75      | 10     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | LAND AND LAND RIGHTS                     |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3301000                                  | 5,780   | 88    | 1,487   | 477    | 856     | 2,524   | 345    | 2    | 0     |
| 1010000         | ELEC PLANT IN SERV  | LAND OWNED IN FEE                        |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3301000                                  | 19,324  | 294   | 4,973   | 1,595  | 2,863   | 8,439   | 1,154  | 6    | 0     |
| 1010000         | ELEC PLANT IN SERV  | LAND OWNED IN FEE                        |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3302000                                  | 365     | 6     | 94      | 30     | 54      | 159     | 22     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | LAND RIGHTS                              |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3302000                                  | 8,035   | 122   | 2,068   | 663    | 1,190   | 3,509   | 480    | 3    | 0     |
| 1010000         | ELEC PLANT IN SERV  | LAND RIGHTS                              |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3303000                                  | 140     | 2     | 36      | 12     | 21      | 61      | 8      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WATER RIGHTS                             |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3304000                                  | 91      | 1     | 23      | 8      | 13      | 40      | 5      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | FLOOD RIGHTS                             |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3304000                                  | 257     | 4     | 66      | 21     | 38      | 112     | 15     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | FLOOD RIGHTS                             |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3305000                                  | 310     | 5     | 80      | 26     | 46      | 135     | 18     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | LAND RIGHTS - FISH/WILDLIFE              |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3310000                                  | 7,131   | 108   | 1,835   | 589    | 1,056   | 3,114   | 426    | 2    | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES AND IMPROVE                   |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3310000                                  | 176     | 3     | 45      | 15     | 26      | 77      | 11     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES AND IMPROVE                   |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3311000                                  | 5,638   | 86    | 1,451   | 465    | 835     | 2,462   | 337    | 2    | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES AND IMPROVE-PRODUCTION        |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3311000                                  | 61,996  | 942   | 15,954  | 5,117  | 9,184   | 27,076  | 3,702  | 21   | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES AND IMPROVE-PRODUCTION        |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3312000                                  | 364     | 6     | 94      | 30     | 54      | 159     | 22     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES AND IMPROVE-FISH/WILDLIFE     |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3312000                                  | 156,251 | 2,375 | 40,209  | 12,898 | 23,147  | 68,239  | 9,331  | 52   | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES AND IMPROVE-FISH/WILDLIFE     |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3313000                                  | 2,024   | 31    | 521     | 167    | 300     | 884     | 121    | 1    | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES AND IMPROVE-RECREATION        |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3313000                                  | 19,488  | 296   | 5,015   | 1,609  | 2,887   | 8,511   | 1,164  | 7    | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES AND IMPROVE-RECREATION        |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3316000                                  | 14,431  | 219   | 3,714   | 1,191  | 2,138   | 6,302   | 862    | 5    | 0     |
| 1010000         | ELEC PLANT IN SERV  | STRUCTURES - LEASE IMPROVEMENTS          |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3320000                                  | 24,152  | 367   | 6,215   | 1,994  | 3,578   | 10,548  | 1,442  | 8    | 0     |
| 1010000         | ELEC PLANT IN SERV  | "RESERVOIRS, DAMS & WATERWAYS"           |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3320000                                  | 6,329   | 96    | 1,629   | 522    | 938     | 2,764   | 378    | 2    | 0     |
| 1010000         | ELEC PLANT IN SERV  | "RESERVOIRS, DAMS & WATERWAYS"           |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3321000                                  | 67,244  | 1,022 | 17,304  | 5,551  | 9,962   | 29,367  | 4,015  | 22   | 0     |
| 1010000         | ELEC PLANT IN SERV  | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3321000                                  | 375,733 | 5,712 | 96,689  | 31,014 | 55,661  | 164,093 | 22,437 | 126  | 0     |
| 1010000         | ELEC PLANT IN SERV  | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3322000                                  | 411     | 6     | 106     | 34     | 61      | 179     | 25     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3322000                                  | 23,628  | 359   | 6,080   | 1,950  | 3,500   | 10,319  | 1,411  | 8    | 0     |
| 1010000         | ELEC PLANT IN SERV  | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3323000                                  | 63      | 1     | 16      | 5      | 9       | 28      | 4      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3323000                                  | 211     | 3     | 54      | 17     | 31      | 92      | 13     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3330000                                  | 42,311  | 643   | 10,888  | 3,493  | 6,268   | 18,478  | 2,527  | 14   | 0     |
| 1010000         | ELEC PLANT IN SERV  | "WATER WHEELS, TURB & GENERATORS"        |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3330000                                  | 89,498  | 1,361 | 23,031  | 7,387  | 13,258  | 39,086  | 5,344  | 30   | 0     |
| 1010000         | ELEC PLANT IN SERV  | "WATER WHEELS, TURB & GENERATORS"        |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3340000                                  | 12,467  | 190   | 3,208   | 1,029  | 1,847   | 5,445   | 744    | 4    | 0     |
| 1010000         | ELEC PLANT IN SERV  | ACCESSORY ELECTRIC EQUIPMENT             |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3340000                                  | 65,366  | 994   | 16,821  | 5,396  | 9,683   | 28,547  | 3,903  | 22   | 0     |
| 1010000         | ELEC PLANT IN SERV  | ACCESSORY ELECTRIC EQUIPMENT             |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3347000                                  | 64      | 1     | 16      | 5      | 9       | 28      | 4      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | ACCESSORY ELECT EQUIP - SUPV & ALARM     |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3347000                                  | 2,904   | 44    | 747     | 240    | 430     | 1,268   | 173    | 1    | 0     |
| 1010000         | ELEC PLANT IN SERV  | ACCESSORY ELECT EQUIP - SUPV & ALARM     |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3350000                                  | 176     | 3     | 45      | 14     | 26      | 77      | 10     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | MISC POWER PLANT EQUIP                   |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3350000                                  | 0       | 0     | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | MISC POWER PLANT EQUIP                   |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3351000                                  | 2,187   | 33    | 563     | 181    | 324     | 955     | 131    | 1    | 0     |
| 1010000         | ELEC PLANT IN SERV  | MISC POWER PLANT EQUIP - PRODUCTION      |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3352000                                  | 0       | 0     | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | MISC POWER PLANT EQUIP - FISH & WILDLIFE |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3353000                                  | 1       | 0     | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | MISC POWER PLANT EQUIP - RECREATION      |         |       |         |        |         |         |        |      |       |
| 1010000         | ELEC PLANT IN SERV  | 3360000                                  | 1,939   | 29    | 499     | 160    | 287     | 847     | 116    | 1    | 0     |
| 1010000         | ELEC PLANT IN SERV  | "ROADS, RAILROADS & BRIDGES"             |         |       |         |        |         |         |        |      |       |



**Electric Plant in Service with Unclassified**

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct                     | Alloc | Total     | Calif  | Oregon  | Wash    | Wyoming | Utah      | Idaho   | FERC | Other |
|-----------------|---|-------|-----------|--------|---------|---------|---------|-----------|---------|------|-------|
| 1010000         | ELEC PLANT IN SERV                      | SG-P  | 21,175    | 322    | 5,449   | 1,748   | 3,137   | 9,248     | 1,264   | 7    | 0     |
| 1010000         | "ROADS, RAILROADS & BRIDGES"            | OR    | 75        | 0      | 0       | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND OWNED IN FEE                       | SG    | 12,694    | 193    | 3,267   | 1,048   | 1,880   | 5,544     | 758     | 4    | 0     |
| 1010000         | LAND OWNED IN FEE                       | SG    | 32,709    | 497    | 8,417   | 2,700   | 4,846   | 14,285    | 1,953   | 11   | 0     |
| 1010000         | WATER RIGHTS - OTHER PRODUCTION         | SG    | 227,459   | 3,458  | 58,533  | 18,775  | 33,696  | 99,338    | 13,583  | 76   | 0     |
| 1010000         | STRUCTURES & IMPROVEMENTS               | SG    | 16,186    | 246    | 4,165   | 1,336   | 2,398   | 7,069     | 967     | 5    | 0     |
| 1010000         | "FUEL HOLDERS, PRODUCERS, ACCES"        | SG    | 2,917,042 | 44,346 | 750,658 | 240,783 | 432,133 | 1,273,956 | 174,192 | 975  | 0     |
| 1010000         | PRIME MOVERS                            | SG    | 474,166   | 7,208  | 122,020 | 39,139  | 70,243  | 207,082   | 28,315  | 158  | 0     |
| 1010000         | GENERATORS                              | SG    | 326,991   | 4,971  | 84,146  | 26,991  | 48,441  | 142,807   | 19,526  | 109  | 0     |
| 1010000         | ACCESSORY ELECTRIC EQUIPMENT            | SG    | 15,868    | 241    | 4,083   | 1,310   | 2,351   | 6,930     | 948     | 5    | 0     |
| 1010000         | MISCELLANEOUS PWR PLANT EQUIP           | SG    | 841       | 13     | 216     | 69      | 125     | 367       | 50      | 0    | 0     |
| 1010000         | LAND AND LAND RIGHTS                    | SG    | 56,281    | 856    | 14,483  | 4,646   | 8,337   | 24,579    | 3,361   | 19   | 0     |
| 1010000         | LAND OWNED IN FEE                       | SG    | 201,631   | 3,065  | 51,887  | 16,643  | 29,870  | 88,058    | 12,040  | 67   | 0     |
| 1010000         | LAND RIGHTS                             | SG    | 245,276   | 3,729  | 63,118  | 20,246  | 36,335  | 107,119   | 14,647  | 82   | 0     |
| 1010000         | STRUCTURES & IMPROVEMENTS               | SG    | 1,864,777 | 28,349 | 479,873 | 153,925 | 276,250 | 814,402   | 111,356 | 623  | 0     |
| 1010000         | STATION EQUIPMENT                       | SG    | 160,836   | 2,445  | 41,389  | 13,276  | 23,826  | 70,242    | 9,604   | 54   | 0     |
| 1010000         | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG    | 21,746    | 331    | 5,596   | 1,795   | 3,221   | 9,497     | 1,299   | 7    | 0     |
| 1010000         | STATION EQUIPMENT-SUPERVISORY & ALARM   | SG    | 1,291,608 | 19,635 | 332,376 | 106,614 | 191,340 | 564,082   | 77,129  | 432  | 0     |
| 1010000         | TOWERS AND FIXTURES                     | SG    | 923,453   | 14,039 | 237,637 | 76,225  | 136,801 | 403,298   | 55,144  | 309  | 0     |
| 1010000         | POLES AND FIXTURES                      | SG    | 1,215,974 | 18,486 | 312,913 | 100,371 | 180,135 | 531,051   | 72,612  | 406  | 0     |
| 1010000         | OVERHEAD CONDUCTORS & DEVICES           | SG    | 3,519     | 54     | 906     | 291     | 521     | 1,537     | 210     | 1    | 0     |
| 1010000         | UNDERGROUND CONDUIT                     | SG    | 8,035     | 122    | 2,068   | 663     | 1,190   | 3,509     | 480     | 3    | 0     |
| 1010000         | UNDERGROUND CONDUCTORS & DEVICES        | SG    | 11,937    | 181    | 3,072   | 985     | 1,768   | 5,213     | 713     | 4    | 0     |
| 1010000         | ROADS AND TRAILS                        | SG    | 1         | 0      | 0       | 0       | 0       | 0         | 1       | 0    | 0     |
| 1010000         | LAND AND LAND RIGHTS                    | IDU   | 8         | 0      | 8       | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND AND LAND RIGHTS                    | OR    | 168       | 0      | 0       | 0       | 0       | 168       | 0       | 0    | 0     |
| 1010000         | LAND AND LAND RIGHTS                    | UT    | 4         | 0      | 0       | 0       | 4       | 0         | 0       | 0    | 0     |
| 1010000         | LAND AND LAND RIGHTS                    | WYP   | 2         | 0      | 0       | 0       | 2       | 0         | 0       | 0    | 0     |
| 1010000         | LAND AND LAND RIGHTS                    | WYU   | 376       | 0      | 0       | 0       | 0       | 0         | 376     | 0    | 0     |
| 1010000         | LAND OWNED IN FEE                       | IDU   | 9,062     | 0      | 9,062   | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND OWNED IN FEE                       | OR    | 729       | 729    | 0       | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND OWNED IN FEE                       | CA    | 25,692    | 0      | 0       | 0       | 0       | 25,692    | 0       | 0    | 0     |
| 1010000         | LAND OWNED IN FEE                       | UT    | 1,401     | 0      | 1,401   | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND OWNED IN FEE                       | WA    | 675       | 0      | 0       | 0       | 675     | 0         | 0       | 0    | 0     |
| 1010000         | LAND OWNED IN FEE                       | WYP   | 48        | 0      | 0       | 0       | 48      | 0         | 0       | 0    | 0     |
| 1010000         | LAND OWNED IN FEE                       | WYU   | 1,313     | 0      | 0       | 0       | 0       | 0         | 1,313   | 0    | 0     |
| 1010000         | LAND RIGHTS                             | IDU   | 4,830     | 0      | 4,830   | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND RIGHTS                             | OR    | 1,087     | 1,087  | 0       | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND RIGHTS                             | CA    | 11,945    | 0      | 0       | 0       | 0       | 11,945    | 0       | 0    | 0     |
| 1010000         | LAND RIGHTS                             | UT    | 458       | 0      | 458     | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND RIGHTS                             | WA    | 1,969     | 0      | 0       | 0       | 1,969   | 0         | 0       | 0    | 0     |
| 1010000         | LAND RIGHTS                             | WYP   | 0         | 0      | 0       | 0       | 0       | 0         | 0       | 0    | 0     |
| 1010000         | LAND RIGHTS                             | WYU   | 0         | 0      | 0       | 0       | 0       | 0         | 0       | 0    | 0     |



**Electric Plant In Service with Unclassified**

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total   | Calif  | Oregon  | Wash    | Wyoming | Utah    | Idaho  | FERC | Other |
|-----------------|---------------------|-------|---------|--------|---------|---------|---------|---------|--------|------|-------|
| 1010000         | ELEC PLANT IN SERV  | WYU   | 3,902   | 0      | 0       | 0       | 3,902   | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 2,327   | 0      | 0       | 0       | 0       | 0       | 2,327  | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 30,168  | 0      | 30,168  | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 5,137   | 5,137  | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 54,454  | 0      | 0       | 0       | 0       | 54,454  | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 4,226   | 0      | 0       | 4,226   | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 12,159  | 0      | 0       | 0       | 12,159  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 4,812   | 0      | 0       | 0       | 4,812   | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 30,872  | 0      | 0       | 0       | 0       | 0       | 30,872 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 240,459 | 0      | 240,459 | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 28,498  | 28,498 | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 461,429 | 0      | 0       | 0       | 0       | 461,429 | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 61,908  | 0      | 0       | 61,908  | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 113,687 | 0      | 0       | 0       | 113,687 | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 18,134  | 0      | 0       | 0       | 18,134  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 471     | 0      | 0       | 0       | 0       | 0       | 471    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 3,879   | 0      | 3,879   | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 399     | 399    | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 6,817   | 0      | 0       | 0       | 0       | 6,817   | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 1,043   | 0      | 0       | 1,043   | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 1,984   | 0      | 0       | 0       | 1,984   | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 261     | 0      | 0       | 0       | 261     | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 86,920  | 0      | 0       | 0       | 0       | 0       | 86,920 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 374,893 | 0      | 374,893 | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 65,207  | 65,207 | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 374,425 | 0      | 0       | 0       | 0       | 374,425 | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 104,868 | 0      | 0       | 104,868 | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 126,893 | 0      | 0       | 0       | 126,893 | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 26,924  | 0      | 0       | 0       | 26,924  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 37,818  | 0      | 0       | 0       | 0       | 0       | 37,818 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 259,779 | 0      | 259,779 | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 35,469  | 35,469 | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 231,823 | 0      | 0       | 0       | 0       | 231,823 | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 69,640  | 0      | 0       | 69,640  | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 95,728  | 0      | 0       | 0       | 95,728  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 13,820  | 0      | 0       | 0       | 13,820  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 9,664   | 0      | 0       | 0       | 0       | 0       | 9,664  | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 93,309  | 0      | 93,309  | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 17,589  | 17,589 | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 197,327 | 0      | 0       | 0       | 0       | 197,327 | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 17,982  | 0      | 0       | 17,982  | 0       | 0       | 0      | 0    | 0     |



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(Allocated in Thousands)

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|-----------------|---------------------|-------|---------|--------|---------|---------|---------|---------|--------|------|-------|
| 1010000         | ELEC PLANT IN SERV  | WYP   | 22,150  | 0      | 0       | 0       | 22,150  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 4,798   | 0      | 0       | 0       | 4,798   | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 27,342  | 0      | 0       | 0       | 0       | 27,342  | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 179,235 | 0      | 179,235 | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 19,629  | 19,629 | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 533,576 | 0      | 0       | 0       | 0       | 533,576 | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 27,084  | 0      | 0       | 27,084  | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 43,256  | 0      | 0       | 0       | 43,256  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 18,070  | 0      | 0       | 0       | 18,070  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 80,535  | 0      | 0       | 0       | 0       | 0       | 80,535 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 439,909 | 0      | 439,909 | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 53,030  | 53,030 | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 518,101 | 0      | 0       | 0       | 0       | 518,101 | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 110,803 | 0      | 0       | 110,803 | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 104,612 | 0      | 0       | 0       | 104,612 | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 15,096  | 0      | 0       | 0       | 15,096  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 8,315   | 0      | 0       | 0       | 0       | 0       | 8,315  | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 90,433  | 0      | 90,433  | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 9,833   | 9,833  | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 84,951  | 0      | 0       | 0       | 0       | 84,951  | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 22,518  | 0      | 0       | 22,518  | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 16,522  | 0      | 0       | 0       | 16,522  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 2,954   | 0      | 0       | 0       | 2,954   | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 31,308  | 0      | 0       | 0       | 0       | 0       | 31,308 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 182,911 | 0      | 182,911 | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 16,043  | 16,043 | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 211,134 | 0      | 0       | 0       | 0       | 211,134 | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 39,443  | 0      | 0       | 39,443  | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 32,863  | 0      | 0       | 0       | 32,863  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 10,899  | 0      | 0       | 0       | 10,899  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 15,299  | 0      | 0       | 0       | 0       | 0       | 15,299 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 65,792  | 0      | 65,792  | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 4,181   | 4,181  | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 84,871  | 0      | 0       | 0       | 0       | 84,871  | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 12,491  | 0      | 0       | 12,491  | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 13,020  | 0      | 0       | 0       | 13,020  | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 2,321   | 0      | 0       | 0       | 2,321   | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 169     | 0      | 0       | 0       | 0       | 0       | 169    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 2,619   | 0      | 2,619   | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 276     | 276    | 0       | 0       | 0       | 0       | 0      | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 4,280   | 0      | 0       | 0       | 0       | 0       | 4,280  | 0    | 0     |





**Electric Plant in Service with Unclassified**

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                             | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho  | FERC   | Other |
|-----------------|---------------------|---------|-----------------------------------|-------|--------|-------|---------|--------|--------|--------|-------|
| 1010000         | ELEC PLANT IN SERV  | 3710000 | INSTALL ON CUSTOMERS PREMISES     | WA    | 507    | 0     | 507     | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3710000 | INSTALL ON CUSTOMERS PREMISES     | WYP   | 815    | 0     | 0       | 815    | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3710000 | INSTALL ON CUSTOMERS PREMISES     | WYU   | 155    | 0     | 0       | 155    | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS  | IDU   | 715    | 0     | 0       | 0      | 0      | 715    | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS  | OR    | 23,565 | 0     | 23,565  | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS  | CA    | 752    | 752   | 0       | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS  | UT    | 21,970 | 0     | 0       | 0      | 21,970 | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS  | WA    | 4,504  | 0     | 4,504   | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS  | WYP   | 8,429  | 0     | 0       | 8,429  | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS  | WYU   | 2,255  | 0     | 0       | 2,255  | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3890000 | LAND AND LAND RIGHTS              | IDU   | 93     | 0     | 0       | 0      | 0      | 93     | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3890000 | LAND AND LAND RIGHTS              | OR    | 228    | 0     | 228     | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3890000 | LAND AND LAND RIGHTS              | UT    | 1,330  | 0     | 0       | 0      | 1,330  | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3890000 | LAND AND LAND RIGHTS              | WYU   | 434    | 0     | 0       | 434    | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | CN    | 1,129  | 28    | 355     | 80     | 533    | 47     | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | IDU   | 100    | 0     | 0       | 0      | 0      | 100    | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | OR    | 4,376  | 0     | 4,376   | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | SG    | 0      | 0     | 0       | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | CA    | 636    | 636   | 0       | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | SO    | 7,516  | 162   | 2,035   | 602    | 1,036  | 3,245  | 434   |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | UT    | 2,819  | 0     | 0       | 0      | 0      | 2,819  | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | WA    | 1,099  | 0     | 0       | 1,099  | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | WYP   | 1,412  | 0     | 0       | 0      | 1,412  | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3891000 | LAND OWNED IN FEE                 | WYU   | 221    | 0     | 0       | 221    | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3892000 | LAND RIGHTS                       | IDU   | 5      | 0     | 0       | 0      | 0      | 5      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3892000 | LAND RIGHTS                       | SG    | 1      | 0     | 0       | 0      | 1      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3892000 | LAND RIGHTS                       | UT    | 84     | 0     | 0       | 0      | 84     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3892000 | LAND RIGHTS                       | WYP   | 52     | 0     | 0       | 52     | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3892000 | LAND RIGHTS                       | WYU   | 22     | 0     | 0       | 22     | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | CN    | 8,134  | 200   | 2,562   | 575    | 3,841  | 336    | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | IDU   | 10,876 | 0     | 0       | 0      | 0      | 10,876 | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | OR    | 32,330 | 0     | 32,330  | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | SE    | 1,012  | 15    | 249     | 79     | 169    | 435    | 65    |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | SG    | 7,624  | 116   | 1,962   | 629    | 1,129  | 3,330  | 455   |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | CA    | 2,888  | 2,888 | 0       | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | SO    | 89,753 | 1,939 | 24,304  | 7,194  | 12,368 | 38,747 | 5,180 |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | UT    | 43,414 | 0     | 0       | 0      | 43,414 | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | WA    | 11,442 | 0     | 0       | 11,442 | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | WYP   | 6,973  | 0     | 0       | 0      | 6,973  | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3900000 | STRUCTURES AND IMPROVEMENTS       | WYU   | 3,788  | 0     | 0       | 0      | 3,788  | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE_STR | IDU   | 334    | 0     | 0       | 0      | 0      | 334    | 0     |



**Electric Plant In Service with Unclassified**

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                                   | Calif | Oregon | Wash  | Wyoming | Utah  | Idaho | FERC   | Other |
|-----------------|---------------------|---------|---|-------|--------|-------|---------|-------|-------|--------|-------|
| 1010000         | ELEC PLANT IN SERV  | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | OR    | 6,794  | 0     | 6,794   | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | CA    | 849    | 0     | 849     | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | SO    | 6,428  | 1,741 | 515     | 886   | 2,775 | 371    | 2     |
| 1010000         | ELEC PLANT IN SERV  | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | UT    | 19     | 0     | 0       | 0     | 19    | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | WA    | 2,384  | 0     | 2,384   | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | WYP   | 4,969  | 0     | 0       | 4,969 | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | WYU   | 0      | 0     | 0       | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | CN    | 2,606  | 64    | 821     | 184   | 199   | 1,231  | 108   |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | IDU   | 60     | 0     | 0       | 0     | 0     | 60     | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | OR    | 1,552  | 0     | 1,552   | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | SE    | 4      | 0     | 1       | 0     | 1     | 2      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | SG    | 1,592  | 24    | 410     | 131   | 236   | 695    | 95    |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | CA    | 110    | 110   | 0       | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | SO    | 20,423 | 441   | 5,530   | 1,637 | 2,814 | 8,817  | 1,179 |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | UT    | 584    | 0     | 0       | 63    | 0     | 584    | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | WA    | 63     | 0     | 0       | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | WYP   | 516    | 0     | 0       | 516   | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3910000 | OFFICE FURNITURE                        | WYU   | 24     | 0     | 0       | 24    | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN    | 3,535  | 87    | 1,113   | 250   | 270   | 1,669  | 146   |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU   | 450    | 0     | 0       | 0     | 0     | 450    | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR    | 1,692  | 0     | 1,692   | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE    | 86     | 1     | 21      | 7     | 14    | 37     | 6     |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG    | 1,515  | 23    | 390     | 125   | 224   | 662    | 90    |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA    | 139    | 139   | 0       | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO    | 34,120 | 737   | 9,239   | 2,735 | 4,702 | 14,730 | 1,969 |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT    | 1,396  | 0     | 0       | 0     | 0     | 1,396  | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA    | 316    | 0     | 0       | 316   | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP   | 1,680  | 0     | 0       | 0     | 1,680 | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU   | 70     | 0     | 0       | 0     | 70    | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3913000 | OFFICE EQUIPMENT                        | CN    | 6      | 0     | 2       | 0     | 0     | 3      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3913000 | OFFICE EQUIPMENT                        | IDU   | 1      | 0     | 0       | 0     | 0     | 1      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3913000 | OFFICE EQUIPMENT                        | OR    | 15     | 0     | 15      | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3913000 | OFFICE EQUIPMENT                        | SG    | 109    | 2     | 28      | 9     | 16    | 48     | 7     |
| 1010000         | ELEC PLANT IN SERV  | 3913000 | OFFICE EQUIPMENT                        | SO    | 308    | 7     | 83      | 25    | 42    | 133    | 18    |
| 1010000         | ELEC PLANT IN SERV  | 3913000 | OFFICE EQUIPMENT                        | UT    | 6      | 0     | 0       | 0     | 6     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3913000 | OFFICE EQUIPMENT                        | WA    | 2      | 0     | 0       | 0     | 2     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3913000 | OFFICE EQUIPMENT                        | WYP   | 2      | 0     | 0       | 0     | 2     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | IDU   | 275    | 0     | 0       | 0     | 0     | 275    | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | OR    | 1,961  | 0     | 1,961   | 0     | 0     | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | SE    | 105    | 2     | 26      | 8     | 18    | 45     | 7     |
| 1010000         | ELEC PLANT IN SERV  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | SG    | 553    | 8     | 142     | 46    | 82    | 241    | 33    |
| 1010000         | ELEC PLANT IN SERV  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | UT    | 0      | 0     | 0       | 0     | 0     | 0      | 0     |



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|-----------------|---------------------|-------|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 1010000         | ELEC PLANT IN SERV  | CA    | 41     | 41    | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 970    | 21    | 263    | 78    | 134     | 419    | 56    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 2,488  | 0     | 0      | 0     | 0       | 2,488  | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 288    | 0     | 0      | 288   | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 397    | 0     | 0      | 0     | 397     | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 7      | 0     | 0      | 0     | 7       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 67     | 0     | 67     | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 44     | 1     | 11     | 4     | 6       | 19     | 3     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 97     | 2     | 26     | 8     | 13      | 42     | 6     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 251    | 0     | 0      | 0     | 0       | 251    | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 54     | 0     | 0      | 54    | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 48     | 0     | 0      | 0     | 48      | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 1,527  | 0     | 0      | 0     | 0       | 0      | 1,527 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 6,623  | 0     | 6,623  | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SE    | 170    | 3     | 42     | 13    | 28      | 73     | 11    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 7,941  | 121   | 2,043  | 655   | 1,176   | 3,468  | 474   | 3    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 553    | 553   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 1,516  | 33    | 410    | 122   | 209     | 654    | 87    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 7,671  | 0     | 0      | 0     | 0       | 7,671  | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 971    | 0     | 0      | 971   | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 1,589  | 0     | 0      | 0     | 1,589   | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 423    | 0     | 0      | 0     | 423     | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 3,082  | 0     | 0      | 0     | 0       | 0      | 3,082 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 12,007 | 0     | 12,007 | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SE    | 215    | 3     | 53     | 17    | 36      | 93     | 14    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 6,091  | 93    | 1,567  | 503   | 902     | 2,660  | 364   | 2    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 985    | 985   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 1,009  | 22    | 273    | 81    | 139     | 436    | 58    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 16,120 | 0     | 0      | 0     | 0       | 16,120 | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 2,905  | 0     | 0      | 2,905 | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 3,880  | 0     | 0      | 0     | 3,880   | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 975    | 0     | 0      | 0     | 0       | 975    | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 76     | 0     | 76     | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SE    | 4      | 0     | 1      | 0     | 1       | 2      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 3,688  | 56    | 949    | 304   | 546     | 1,611  | 220   | 1    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 24     | 1     | 6      | 2     | 3       | 10     | 1     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 125    | 0     | 0      | 0     | 0       | 125    | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 1,173  | 0     | 0      | 0     | 0       | 0      | 1,173 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 3,340  | 0     | 3,340  | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SE    | 41     | 1     | 10     | 3     | 7       | 18     | 3     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 2,147  | 33    | 553    | 177   | 318     | 938    | 128   | 1    | 0     |



**Electric Plant In Service with Unclassified**

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total  | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho | FERC | Other |
|-----------------|---------------------|-------|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 1010000         | ELEC PLANT IN SERV  | CA    | 475    | 475   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 1,324  | 29    | 358    | 106   | 182     | 572    | 76    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 5,354  | 0     | 0      | 0     | 0       | 5,354  | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 666    | 0     | 0      | 666   | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 2,806  | 0     | 0      | 0     | 2,806   | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 351    | 0     | 0      | 0     | 351     | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 90     | 0     | 0      | 0     | 0       | 0      | 90    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 363    | 0     | 363    | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SE    | 6      | 0     | 1      | 0     | 1       | 3      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 521    | 8     | 134    | 43    | 77      | 227    | 31    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 60     | 60    | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 43     | 1     | 12     | 3     | 6       | 19     | 2     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 256    | 0     | 0      | 0     | 0       | 256    | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 47     | 0     | 0      | 47    | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 163    | 0     | 0      | 0     | 163     | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 16     | 0     | 0      | 0     | 16      | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 317    | 0     | 317    | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 373    | 6     | 96     | 31    | 55      | 163    | 22    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 334    | 7     | 90     | 27    | 46      | 144    | 19    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 1,585  | 0     | 0      | 0     | 0       | 1,585  | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 170    | 0     | 0      | 170   | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 86     | 0     | 0      | 0     | 86      | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 3,149  | 68    | 853    | 252   | 434     | 1,359  | 182   | 1    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 497    | 0     | 0      | 0     | 0       | 0      | 497   | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 2,867  | 0     | 2,867  | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 5,989  | 91    | 1,541  | 494   | 887     | 2,616  | 358   | 2    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 208    | 208   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 200    | 4     | 54     | 16    | 28      | 86     | 12    | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 3,705  | 0     | 0      | 0     | 0       | 3,705  | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 794    | 0     | 0      | 794   | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 928    | 0     | 0      | 0     | 928     | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYU   | 20     | 0     | 0      | 0     | 20      | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | IDU   | 2,015  | 0     | 0      | 0     | 0       | 0      | 2,015 | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | OR    | 10,609 | 0     | 10,609 | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SE    | 138    | 2     | 34     | 11    | 23      | 59     | 9     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SG    | 24,051 | 366   | 6,189  | 1,985 | 3,563   | 10,504 | 1,436 | 8    | 0     |
| 1010000         | ELEC PLANT IN SERV  | CA    | 755    | 755   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | SO    | 3,739  | 81    | 1,013  | 300   | 515     | 1,614  | 216   | 1    | 0     |
| 1010000         | ELEC PLANT IN SERV  | UT    | 13,776 | 0     | 0      | 0     | 0       | 13,776 | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WA    | 2,823  | 0     | 0      | 2,823 | 0       | 0      | 0     | 0    | 0     |
| 1010000         | ELEC PLANT IN SERV  | WYP   | 3,692  | 0     | 0      | 0     | 3,692   | 0      | 0     | 0    | 0     |



**Electric Plant In Service with Unclassified**

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct                       | Alloc | Total  | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho | FERC | Other |
|-----------------|---|-------|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 1010000         | ELEC PLANT IN SERV                        | WYU   | 430    | 0     | 0      | 0     | 430     | 0      | 0     | 0    | 0     |
| 1010000         | "TLS, SHOP, GAR EQUIPMENT"                | IDU   | 1,355  | 0     | 0      | 0     | 0       | 0      | 1,355 | 0    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | OR    | 7,148  | 0     | 7,148  | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | SE    | 1,085  | 16    | 267    | 84    | 181     | 466    | 70    | 0    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | SG    | 6,262  | 95    | 1,612  | 517   | 928     | 2,735  | 374   | 2    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | CA    | 294    | 294   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | SO    | 4,902  | 106   | 1,328  | 393   | 676     | 2,116  | 283   | 1    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | UT    | 7,120  | 0     | 0      | 0     | 0       | 7,120  | 0     | 0    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | WA    | 1,395  | 0     | 0      | 1,395 | 0       | 0      | 0     | 0    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | WYP   | 2,208  | 0     | 0      | 0     | 2,208   | 0      | 0     | 0    | 0     |
| 1010000         | LABORATORY EQUIPMENT                      | WYU   | 232    | 0     | 0      | 0     | 232     | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | IDU   | 2,454  | 0     | 0      | 0     | 0       | 0      | 2,454 | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | OR    | 10,033 | 0     | 10,033 | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | SG    | 328    | 5     | 85     | 27    | 49      | 143    | 20    | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | CA    | 1,367  | 1,367 | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | SO    | 550    | 12    | 149    | 44    | 76      | 238    | 32    | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | UT    | 9,859  | 0     | 0      | 0     | 0       | 9,859  | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | WA    | 2,186  | 0     | 0      | 2,186 | 0       | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | WYP   | 4,124  | 0     | 0      | 0     | 4,124   | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | WYU   | 750    | 0     | 0      | 0     | 750     | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV  | IDU   | 171    | 0     | 0      | 0     | 0       | 0      | 171   | 0    | 0     |
| 1010000         | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | OR    | 892    | 0     | 892    | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | SG    | 124    | 2     | 32     | 10    | 18      | 54     | 7     | 0    | 0     |
| 1010000         | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | CA    | 173    | 173   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | SO    | 110    | 2     | 30     | 9     | 15      | 48     | 6     | 0    | 0     |
| 1010000         | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | UT    | 581    | 0     | 0      | 0     | 0       | 581    | 0     | 0    | 0     |
| 1010000         | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | WYP   | 0      | 0     | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | WYU   | 210    | 0     | 0      | 0     | 210     | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | IDU   | 2,615  | 0     | 0      | 0     | 0       | 0      | 2,615 | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | OR    | 12,752 | 0     | 12,752 | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | SG    | 1,239  | 19    | 319    | 102   | 184     | 541    | 74    | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | CA    | 1,541  | 1,541 | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | SO    | 947    | 20    | 256    | 76    | 130     | 409    | 55    | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | UT    | 15,034 | 0     | 0      | 0     | 0       | 15,034 | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | WA    | 3,082  | 0     | 0      | 3,082 | 0       | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | WYP   | 5,020  | 0     | 0      | 0     | 5,020   | 0      | 0     | 0    | 0     |
| 1010000         | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | WYU   | 1,005  | 0     | 0      | 0     | 1,005   | 0      | 0     | 0    | 0     |
| 1010000         | CRANES                                    | OR    | 413    | 0     | 413    | 0     | 0       | 0      | 0     | 0    | 0     |
| 1010000         | CRANES                                    | SG    | 3,676  | 56    | 946    | 303   | 545     | 1,605  | 220   | 1    | 0     |
| 1010000         | CRANES                                    | UT    | 3      | 0     | 0      | 0     | 0       | 0      | 3     | 0    | 0     |
| 1010000         | HEAVY CONSTRUCTION EQUIP., PRODUCT DIGGER | OR    | 928    | 0     | 928    | 0     | 0       | 0      | 0     | 0    | 0     |



**Electric Plant In Service with Unclassified**

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                                    | Calif | Oregon  | Wash  | Wyoming | Utah   | Idaho  | FERC   | Other  |    |   |
|-----------------|---------------------|---------|--|-------|---------|-------|---------|--------|--------|--------|--------|----|---|
| 1010000         | ELEC PLANT IN SERV  | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SG    | 31,592  | 480   | 8,130   | 2,608  | 4,680  | 13,797 | 1,887  | 11 | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SO    | 710     | 15    | 192     | 57     | 98     | 306    | 41     | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | UT    | 1,503   | 0     | 0       | 0      | 0      | 1,503  | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | WYP   | 189     | 0     | 0       | 0      | 189    | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | IDU   | 2,464   | 0     | 0       | 0      | 0      | 0      | 2,464  | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | OR    | 9,917   | 0     | 9,917   | 0      | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | SG    | 171     | 3     | 44      | 14     | 25     | 75     | 10     | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | CA    | 843     | 843   | 0       | 0      | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | SO    | 1,267   | 27    | 343     | 102    | 175    | 547    | 73     | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | UT    | 15,919  | 0     | 0       | 0      | 0      | 15,919 | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WA    | 1,973   | 0     | 0       | 1,973  | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WYP   | 4,844   | 0     | 0       | 0      | 4,844  | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WYU   | 865     | 0     | 0       | 0      | 865    | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | IDU   | 1,179   | 0     | 0       | 0      | 0      | 0      | 1,179  | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | OR    | 1,946   | 0     | 1,946   | 0      | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SE    | 404     | 6     | 99      | 31     | 67     | 174    | 26     | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SG    | 5,754   | 87    | 1,481   | 475    | 852    | 2,513  | 344    | 2  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CA    | 480     | 480   | 0       | 0      | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SO    | 750     | 16    | 203     | 60     | 103    | 324    | 43     | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | UT    | 4,890   | 0     | 0       | 0      | 0      | 4,890  | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WA    | 817     | 0     | 0       | 817    | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYP   | 1,395   | 0     | 0       | 0      | 1,395  | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYU   | 583     | 0     | 0       | 0      | 583    | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | CN    | 3,600   | 88    | 1,134   | 255    | 275    | 1,700  | 149    | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | IDU   | 10,759  | 0     | 0       | 0      | 0      | 0      | 10,759 | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | OR    | 61,679  | 0     | 61,679  | 0      | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | SE    | 259     | 4     | 64      | 20     | 43     | 112    | 17     | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | SG    | 162,372 | 2,468 | 41,784  | 13,403 | 24,054 | 70,913 | 9,696  | 54 | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | CA    | 5,488   | 5,488 | 0       | 0      | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | SO    | 86,699  | 1,873 | 23,477  | 6,950  | 11,947 | 37,428 | 5,003  | 21 | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | UT    | 58,256  | 0     | 0       | 0      | 0      | 58,256 | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | WA    | 12,611  | 0     | 0       | 12,611 | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | WYP   | 25,063  | 0     | 0       | 0      | 25,063 | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3970000 | COMMUNICATION EQUIPMENT                  | WYU   | 5,725   | 0     | 0       | 0      | 5,725  | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3972000 | MOBILE RADIO EQUIPMENT                   | IDU   | 339     | 0     | 0       | 0      | 0      | 0      | 339    | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3972000 | MOBILE RADIO EQUIPMENT                   | OR    | 2,648   | 0     | 2,648   | 0      | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3972000 | MOBILE RADIO EQUIPMENT                   | SE    | 84      | 1     | 21      | 6      | 14     | 36     | 5      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3972000 | MOBILE RADIO EQUIPMENT                   | SG    | 4,250   | 65    | 1,094   | 351    | 630    | 1,856  | 254    | 1  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3972000 | MOBILE RADIO EQUIPMENT                   | CA    | 306     | 306   | 0       | 0      | 0      | 0      | 0      | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3972000 | MOBILE RADIO EQUIPMENT                   | SO    | 511     | 11    | 138     | 41     | 70     | 220    | 29     | 0  | 0 |
| 1010000         | ELEC PLANT IN SERV  | 3972000 | MOBILE RADIO EQUIPMENT                   | UT    | 2,132   | 0     | 0       | 0      | 0      | 2,132  | 0      | 0  | 0 |



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(Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc | Total             | Calif          | Oregon           | Wash             | Wyoming          | Utah              | Idaho            | FERC         | Other    |
|----------------------|----------------------|-------|-------------------|----------------|------------------|------------------|------------------|-------------------|------------------|--------------|----------|
| 1010000              | ELEC PLANT IN SERV   | WA    | 563               | 0              | 0                | 0                | 563              | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | WYP   | 787               | 0              | 0                | 0                | 0                | 787               | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | WYU   | 104               | 0              | 0                | 0                | 104              | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | CN    | 219               | 5              | 69               | 15               | 17               | 103               | 9                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | IDU   | 80                | 0              | 0                | 0                | 0                | 0                 | 80               | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | OR    | 1,116             | 0              | 1,116            | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | SE    | 5                 | 0              | 1                | 0                | 1                | 2                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | SG    | 2,542             | 39             | 654              | 210              | 377              | 1,110             | 152              | 1            | 0        |
| 1010000              | ELEC PLANT IN SERV   | CA    | 50                | 50             | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | SO    | 2,625             | 57             | 711              | 210              | 362              | 1,133             | 151              | 1            | 0        |
| 1010000              | ELEC PLANT IN SERV   | UT    | 1,061             | 0              | 0                | 0                | 0                | 1,061             | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | WA    | 186               | 0              | 0                | 186              | 0                | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | WYP   | 198               | 0              | 0                | 0                | 198              | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | WYU   | 16                | 0              | 0                | 0                | 16               | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | SE    | 1,855             | 28             | 456              | 144              | 310              | 797               | 120              | 1            | 0        |
| 1010000              | ELEC PLANT IN SERV   | SE    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | SE    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | SE    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1010000              | ELEC PLANT IN SERV   | SE    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| <b>1010000 Total</b> |                      |       | <b>26,873,055</b> | <b>581,188</b> | <b>7,279,193</b> | <b>2,147,598</b> | <b>3,704,756</b> | <b>11,603,943</b> | <b>1,549,919</b> | <b>6,458</b> | <b>0</b> |
| 1019000              | ELEC PLT IN SERV-OTH | SE    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SG    | -17               | 0              | -4               | -1               | -2               | -7                | -1               | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | CA    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SO    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SO    | -141              | -3             | -38              | -11              | -19              | -61               | -8               | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SG    | -8,394            | -128           | -2,160           | -693             | -1,243           | -3,666            | -501             | -3           | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SG-P  | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SG    | -2,099            | -32            | -540             | -173             | -311             | -917              | -125             | -1           | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | IDU   | -56               | 0              | 0                | 0                | 0                | 0                 | -56              | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | OR    | -330              | 0              | -330             | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SNPD  | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | CA    | -54               | -54            | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | UT    | -613              | 0              | 0                | 0                | 0                | -613              | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | WA    | -321              | 0              | 0                | -321             | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | WYU   | -260              | 0              | 0                | 0                | -260             | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SG    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SO    | -279              | -6             | -76              | -22              | -39              | -121              | -16              | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SG    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SO    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SO    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | SO    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1019000              | ELEC PLT IN SERV-OTH | CA    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| <b>1019000 Total</b> |                      |       | <b>-12,564</b>    | <b>-223</b>    | <b>-3,148</b>    | <b>-1,222</b>    | <b>-1,875</b>    | <b>-5,384</b>     | <b>-708</b>      | <b>-4</b>    | <b>0</b> |



**Electric Plant In Service with Unclassified**

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | Alloc | Total             | Calif          | Oregon           | Wash             | Wyoming          | Utah              | Idaho            | FERC         | Other    |
|----------------------|---------------------|-------|-------------------|----------------|------------------|------------------|------------------|-------------------|------------------|--------------|----------|
| 1020000              | ELEC PL PUR OR SLD  | SG    | -582              | -9             | -150             | -48              | -86              | -254              | -35              | 0            | 0        |
| 1020000              | ELEC PL PUR OR SLD  | SG    | 553               | 8              | 142              | 46               | 82               | 242               | 33               | 0            | 0        |
| <b>1020000 Total</b> |                     |       | <b>-29</b>        | <b>0</b>       | <b>-7</b>        | <b>-2</b>        | <b>-4</b>        | <b>-12</b>        | <b>-2</b>        | <b>0</b>     | <b>0</b> |
| 1060000              | COMP CON NOT CLASS  | SG    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| <b>1060000 Total</b> |                     |       | <b>0</b>          | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>0</b>     | <b>0</b> |
| 1061000              | DIST COMP CONST NOT | IDU   | 4,091             | 0              | 0                | 0                | 0                | 0                 | 4,091            | 0            | 0        |
| 1061000              | DIST COMP CONST NOT | OR    | 15,879            | 0              | 15,879           | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1061000              | DIST COMP CONST NOT | SG    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1061000              | DIST COMP CONST NOT | CA    | 1,664             | 1,664          | 0                | 0                | 0                | 0                 | 0                | 0            | 0        |
| 1061000              | DIST COMP CONST NOT | UT    | 22,509            | 0              | 0                | 0                | 0                | 22,509            | 0                | 0            | 0        |
| 1061000              | DIST COMP CONST NOT | WA    | 11,153            | 0              | 0                | 11,153           | 0                | 0                 | 0                | 0            | 0        |
| 1061000              | DIST COMP CONST NOT | WYU   | 5,112             | 0              | 0                | 0                | 5,112            | 0                 | 0                | 0            | 0        |
| <b>1061000 Total</b> |                     |       | <b>60,409</b>     | <b>1,664</b>   | <b>15,879</b>    | <b>11,153</b>    | <b>5,112</b>     | <b>22,509</b>     | <b>4,091</b>     | <b>0</b>     | <b>0</b> |
| 1062000              | TRAN COMP CONST NOT | SG    | 118,782           | 1,806          | 30,567           | 9,805            | 17,596           | 51,875            | 7,093            | 40           | 0        |
| <b>1062000 Total</b> |                     |       | <b>118,782</b>    | <b>1,806</b>   | <b>30,567</b>    | <b>9,805</b>     | <b>17,596</b>    | <b>51,875</b>     | <b>7,093</b>     | <b>40</b>    | <b>0</b> |
| 1063000              | PROD COMP CONST NOT | SG    | 40,387            | 614            | 10,393           | 3,334            | 5,983            | 17,638            | 2,412            | 13           | 0        |
| <b>1063000 Total</b> |                     |       | <b>40,387</b>     | <b>614</b>     | <b>10,393</b>    | <b>3,334</b>     | <b>5,983</b>     | <b>17,638</b>     | <b>2,412</b>     | <b>13</b>    | <b>0</b> |
| 1064000              | GEN COMP CONST NOT  | SO    | 10,239            | 221            | 2,772            | 821              | 1,411            | 4,420             | 591              | 2            | 0        |
| <b>1064000 Total</b> |                     |       | <b>10,239</b>     | <b>221</b>     | <b>2,772</b>     | <b>821</b>       | <b>1,411</b>     | <b>4,420</b>      | <b>591</b>       | <b>2</b>     | <b>0</b> |
| <b>Grand Total</b>   |                     |       | <b>27,090,279</b> | <b>585,269</b> | <b>7,335,649</b> | <b>2,171,486</b> | <b>3,732,979</b> | <b>11,694,989</b> | <b>1,563,397</b> | <b>6,510</b> | <b>0</b> |



# **B9. CAPITAL LEASE PLANT**



**Capital Lease**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc | Total          | Calif       | Oregon        | Wash          | Wyoming       | Utah           | Idaho        | FERC      | Other    |
|----------------------|----------------------|-------|----------------|-------------|---------------|---------------|---------------|----------------|--------------|-----------|----------|
| 1011000              | PRPTY UND CPTL LSS   | SG    | 16,952         | 258         | 4,362         | 1,399         | 2,511         | 7,403          | 1,012        | 6         | 0        |
| 1011000              | PRPTY UND CPTL LSS   | OR    | 4,313          | 0           | 4,313         | 0             | 0             | 0              | 0            | 0         | 0        |
| 1011000              | PRPTY UND CPTL LSS   | SO    | 12,664         | 274         | 3,429         | 1,015         | 1,745         | 5,467          | 731          | 3         | 0        |
| 1011000              | PRPTY UND CPTL LSS   | UT    | 11,714         | 0           | 0             | 0             | 0             | 11,714         | 0            | 0         | 0        |
| <b>1011000 Total</b> |                      |       | <b>45,643</b>  | <b>531</b>  | <b>12,105</b> | <b>2,414</b>  | <b>4,256</b>  | <b>24,585</b>  | <b>1,743</b> | <b>9</b>  | <b>0</b> |
| 1011500              | CAP LEASES-ACCM AMRT | SG    | -4,109         | -62         | -1,057        | -339          | -609          | -1,794         | -245         | -1        | 0        |
| 1011500              | CAP LEASES-ACCM AMRT | OR    | -3,215         | 0           | -3,215        | 0             | 0             | 0              | 0            | 0         | 0        |
| 1011500              | CAP LEASES-ACCM AMRT | SO    | -9,096         | -197        | -2,463        | -729          | -1,253        | -3,927         | -525         | -2        | 0        |
| 1011500              | CAP LEASES-ACCM AMRT | UT    | -5,859         | 0           | 0             | 0             | 0             | -5,859         | 0            | 0         | 0        |
| <b>1011500 Total</b> |                      |       | <b>-22,279</b> | <b>-259</b> | <b>-6,735</b> | <b>-1,068</b> | <b>-1,862</b> | <b>-11,580</b> | <b>-770</b>  | <b>-4</b> | <b>0</b> |
| 1011950              | CAP LEASES-ACCM AMRT | SG    | -910           | -14         | -234          | -75           | -135          | -398           | -54          | 0         | 0        |
| 1011950              | CAP LEASES-ACCM AMRT | OR    | -142           | 0           | -142          | 0             | 0             | 0              | 0            | 0         | 0        |
| 1011950              | CAP LEASES-ACCM AMRT | SO    | -8,673         | -187        | -2,349        | -695          | -1,195        | -3,744         | -501         | -2        | 0        |
| 1011950              | CAP LEASES-ACCM AMRT | WYP   | -255           | 0           | 0             | 0             | -255          | 0              | 0            | 0         | 0        |
| <b>1011950 Total</b> |                      |       | <b>-9,980</b>  | <b>-201</b> | <b>-2,725</b> | <b>-770</b>   | <b>-1,585</b> | <b>-4,142</b>  | <b>-555</b>  | <b>-2</b> | <b>0</b> |
| 1119000              | AC PR AMR EL PT SR-O | SG    | 910            | 14          | 234           | 75            | 135           | 398            | 54           | 0         | 0        |
| 1119000              | AC PR AMR EL PT SR-O | OR    | 142            | 0           | 142           | 0             | 0             | 0              | 0            | 0         | 0        |
| 1119000              | AC PR AMR EL PT SR-O | SO    | 8,673          | 187         | 2,349         | 695           | 1,195         | 3,744          | 501          | 2         | 0        |
| 1119000              | AC PR AMR EL PT SR-O | WYP   | 255            | 0           | 0             | 0             | 255           | 0              | 0            | 0         | 0        |
| <b>1119000 Total</b> |                      |       | <b>9,980</b>   | <b>201</b>  | <b>2,725</b>  | <b>770</b>    | <b>1,585</b>  | <b>4,142</b>   | <b>555</b>   | <b>2</b>  | <b>0</b> |
| <b>Grand Total</b>   |                      |       | <b>23,364</b>  | <b>272</b>  | <b>5,369</b>  | <b>1,346</b>  | <b>2,394</b>  | <b>13,004</b>  | <b>973</b>   | <b>5</b>  | <b>0</b> |

# **B10.PLANT HELD FOR FUTURE USE**



**Plant Held for Future Use**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc   | Total                                    | Calif         | Oregon     | Wash         | Wyoming      | Utah         | Idaho         | FERC       | Other    |
|----------------------|----------------------|---------|--|---------------|------------|--------------|--------------|--------------|---------------|------------|----------|
| 1050000              | EL PLT HLD FTR USE   | 3401000 | LAND OWNED IN FEE                        | 8,923         | 136        | 2,296        | 737          | 1,322        | 3,897         | 533        | 3        |
| 1050000              | EL PLT HLD FTR USE   | 3501000 | LAND OWNED IN FEE                        | 2,947         | 45         | 758          | 243          | 437          | 1,287         | 176        | 1        |
| 1050000              | EL PLT HLD FTR USE   | 3502000 | LAND RIGHTS                              | 755           | 11         | 194          | 62           | 112          | 330           | 45         | 0        |
| 1050000              | EL PLT HLD FTR USE   | 3601000 | LAND OWNED IN FEE                        | 968           | 0          | 968          | 0            | 0            | 0             | 0          | 0        |
| 1050000              | EL PLT HLD FTR USE   | 3601000 | LAND OWNED IN FEE                        | 683           | 683        | 0            | 0            | 0            | 0             | 0          | 0        |
| 1050000              | EL PLT HLD FTR USE   | 3601000 | LAND OWNED IN FEE                        | 1             | 0          | 0            | 0            | 1            | 0             | 0          | 0        |
| 1050000              | EL PLT HLD FTR USE   | 3601000 | LAND OWNED IN FEE                        | 5,750         | 0          | 0            | 0            | 0            | 5,750         | 0          | 0        |
| 1050000              | EL PLT HLD FTR USE   | 3891000 | LAND OWNED IN FEE                        | 3,508         | 0          | 3,508        | 0            | 0            | 0             | 0          | 0        |
| 1050000              | EL PLT HLD FTR USE   | 3992200 | LAND RIGHTS                              | 0             | 0          | 0            | 0            | 0            | 0             | 0          | 0        |
| <b>1050000 Total</b> |                      |         |  | <b>23,535</b> | <b>875</b> | <b>7,725</b> | <b>1,042</b> | <b>1,871</b> | <b>11,264</b> | <b>754</b> | <b>4</b> |
| 1059000              | EL PLT HLD FTR USE-O | 0       | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | 0             | 0          | 0            | 0            | 0            | 0             | 0          | 0        |
| 1059000              | EL PLT HLD FTR USE-O | 3601000 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | 0             | 0          | 0            | 0            | 0            | 0             | 0          | 0        |
| <b>1059000 Total</b> |                      |         |  | <b>0</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>   | <b>0</b> |
| <b>Grand Total</b>   |                      |         |  | <b>23,535</b> | <b>875</b> | <b>7,725</b> | <b>1,042</b> | <b>1,871</b> | <b>11,264</b> | <b>754</b> | <b>4</b> |

# **B11. MISC. DEFERRED DEBITS**



Deferred Debits

13 Month Average as of December 2017  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

Table with columns: Primary Account, FERC Secondary Acct, Alloc, Total, Calif, Oregon, Wash, Wyoming, Idaho, FERC, Other. Rows include various cost categories like EMISSION REDUCTION CREDITS PURCHASED, FINANCING COSTS DEFERRED, DEFERRED REGULATORY EXPENSE, etc.



**Deferred Debits**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct                      | Alloc  | Total         | Calif      | Oregon        | Wash         | Wyoming      | Utah          | Idaho        | FERC      | Other        |
|----------------------|--|--------|---------------|------------|---------------|--------------|--------------|---------------|--------------|-----------|--------------|
| 1868000              | MISC DF DR-OTH-CST                       | 134305 | 53            | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 53           |
|                      | Oth Def Chrg - IT Licenses/Maintenance   | OTHER  |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 134359 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | Lake Side 2 Maint. Prepayment - Current  | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 134360 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | LAKE SIDE MAINT. PREPAYMENT - CURRENT    | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 134361 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | PREPAID OUTAGE MAINTENANCE               | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 134362 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | Currant Creek Maint Prepayment - Current | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 184413 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | HAYDEN FUEL CONTRACT NEGOTIATION COSTS   | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185010 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | MILL FORK COAL LEASE                     | SE     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185303 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | HPT OPTION                               | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185306 | 40            | 1          | 10            | 3            | 6            | 17            | 2            | 0         | 0            |
|                      | TGS BUYOUT                               | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185309 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | LAKEVIEW BUYOUT                          | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185310 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | BUFFALO SETTLEMENT                       | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185311 | 80            | 1          | 21            | 7            | 12           | 35            | 5            | 0         | 0            |
|                      | JOSEPH SETTLEMENT                        | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185312 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | TRI-STATE FIRM WHEELING                  | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185313 | 11,237        | 171        | 2,892         | 928          | 1,665        | 4,908         | 671          | 4         | 0            |
|                      | MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185314 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | CLARK FIRM TRANSMISSION                  | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185315 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | BIOMASS ONE POST COD PREPAYMENT          | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185318 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | BOGUS CREEK SETTLEMENT                   | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185335 | 210           | 3          | 54            | 17           | 31           | 92            | 13           | 0         | 0            |
|                      | LACOMB IRRIGATION                        | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185336 | 932           | 14         | 240           | 77           | 138          | 407           | 56           | 0         | 0            |
|                      | BOGUS CREEK                              | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185337 | 1,310         | 20         | 337           | 108          | 194          | 572           | 78           | 0         | 0            |
|                      | POINT-TO-POINT TRANS RESERVATIONS        | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185340 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | TRANSITION COSTS - WASHINGTON STATE      | WA     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185342 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | JIM BOYD HYDRO BUYOUT                    | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185346 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | RTO Grid West N/R w/o - WA               | WA     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185349 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | LGIA LT Transmission Prepaid             | OTHER  |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185351 | 2,636         | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 2,636        |
|                      | BPA LT TRANSMISSION PREPAID              | OTHER  |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185357 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | LT Prepaid RECs for RPS (OR)             | OTHER  |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185358 | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
|                      | LT Prepaid RECs for RPS (CA)             | OTHER  |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185359 | 14,921        | 227        | 3,840         | 1,232        | 2,210        | 6,516         | 891          | 5         | 0            |
|                      | LT Lake Side 2 Maint. Prepayment         | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185360 | 14,243        | 217        | 3,665         | 1,176        | 2,110        | 6,220         | 851          | 5         | 0            |
|                      | LT LAKE SIDE MAINT. PREPAYMENT           | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185361 | 7,122         | 108        | 1,833         | 588          | 1,055        | 3,110         | 425          | 2         | 0            |
|                      | LT CHEHALIS CSA MAINT. PREPAYMENT        | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185362 | 4,405         | 67         | 1,134         | 364          | 653          | 1,924         | 263          | 1         | 0            |
|                      | LT Currant Creek CSA Maint Prepayment    | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185371 | 225           | 3          | 58            | 19           | 33           | 98            | 13           | 0         | 0            |
|                      | LT Chehalis CSA Prepaid O&M              | SG     |               |            |               |              |              |               |              |           |              |
| 1868000              | MISC DF DR-OTH-CST                       | 185372 | 318           | 5          | 82            | 26           | 47           | 139           | 19           | 0         | 0            |
|                      | LT Currant Creek CSA Prepaid O&M         | SG     |               |            |               |              |              |               |              |           |              |
| <b>1868000 Total</b> |  |        | <b>57,732</b> | <b>837</b> | <b>14,164</b> | <b>4,543</b> | <b>8,154</b> | <b>24,039</b> | <b>3,287</b> | <b>18</b> | <b>2,689</b> |



**Deferred Debits**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account    | MISC DEF COST MT GEN | FERC Secondary Acct | FERC                                    | Alloc | Total         | Calif      | Oregon        | Wash         | Wyoming      | Utah          | Idaho        | FERC      | Other        |
|--------------------|----------------------|---------------------|---|-------|---------------|------------|---------------|--------------|--------------|---------------|--------------|-----------|--------------|
| 1868200            | MISC DEF COST MT GEN | 184441              | DEFERRED MONTANA COLSTRIP PLANT COSTS   | SG    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| <b>1868200</b>     | <b>Total</b>         |                     |   |       | <b>0</b>      | <b>0</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b>     |
| 1869000            | MISC DF DR-OTH-NC    | 134301              | Prepaid IBEW 57 Pension Contr - Current | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135010              | UNDISTRIB PURCHASE CARD TRANS           | SO    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135033              | BETC SUPER GOOD CENTS                   | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135034              | BETC WZ TAX CREDIT LOAN PROGRAM         | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135035              | BETC ZERO INTEREST WEATHERIZATION LOANS | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135036              | BETC ENERGY FINANSWER                   | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135037              | BETC INDUSTRIAL FINANSWER               | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135038              | "BETC FINANSWER 12,000"                 | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135039              | BETC CASH REBATE/INCENTIVE              | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135040              | BETC COMMERCIAL RETROFIT                | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135041              | BETC LOW INCOME WEATHERIZATION          | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135049              | BETC - COMMERCIAL RETROFIT              | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135050              | BETC - INDUSTRIAL RETROFIT              | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135051              | BETC - COMMERCIAL SMALL RETROFIT        | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 135052              | BETC-INDUSTRIAL SMALL RETRO FIT         | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185321              | PREPAID CMC PENSION COSTS               | SO    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185323              | UNAM COSTS-COVE HYDRO PROJECT           | SG    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185326              | STRATEGIC PLANNING SOLAR II PROJECT     | SG    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185327              | FIRTH COGENERATION BUYOUT               | SG    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185328              | Firth Cogeneration Buyout-CA            | SG    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185329              | Firth Cogeneration Buyout-MT            | SG    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185333              | OPTION PURCHASES                        | SG    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185334              | HERMISTON SWAP                          | SG    | 3,276         | 50         | 843           | 270          | 485          | 1,431         | 196          | 1         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185338              | OR CUSTOMER BALANCING ACCT              | OR    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185345              | YAKIMA HYDRO - TRANSACTION COSTS        | SG    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185380              | LT Prepaid IBEW 57 Pension Contribution | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| 1869000            | MISC DF DR-OTH-NC    | 185381              | Prepaid IBEW 57 - Reclass to Current    | OTHER | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0            |
| <b>1869000</b>     | <b>Total</b>         |                     |   |       | <b>3,276</b>  | <b>50</b>  | <b>843</b>    | <b>270</b>   | <b>485</b>   | <b>1,431</b>  | <b>196</b>   | <b>1</b>  | <b>0</b>     |
| <b>Grand Total</b> |                      |                     |   |       | <b>65,587</b> | <b>925</b> | <b>15,613</b> | <b>5,003</b> | <b>9,038</b> | <b>26,516</b> | <b>3,638</b> | <b>20</b> | <b>4,834</b> |



**B12. BLANK**

# **B13. MATERIALS & SUPPLIES**



**Material & Supplies**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct    | Alloc | Total         | Calif      | Oregon        | Wash         | Wyoming      | Utah          | Idaho        | FERC      | Other    |
|----------------------|------------------------|-------|---------------|------------|---------------|--------------|--------------|---------------|--------------|-----------|----------|
| 1511100              | COAL INVENTORY-CARBON  | SE    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0        |
| <b>1511100 Total</b> |                        |       | <b>0</b>      | <b>0</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b> |
| 1511120              | COAL INVENTORY-HUNTER  | SE    | 56,676        | 845        | 13,930        | 4,400        | 9,464        | 24,362        | 3,658        | 18        | 0        |
| <b>1511120 Total</b> |                        |       | <b>56,676</b> | <b>845</b> | <b>13,930</b> | <b>4,400</b> | <b>9,464</b> | <b>24,362</b> | <b>3,658</b> | <b>18</b> | <b>0</b> |
| 1511130              | COAL INVENTORY-HTG     | SE    | 26,283        | 392        | 6,460         | 2,040        | 4,389        | 11,298        | 1,696        | 8         | 0        |
| <b>1511130 Total</b> |                        |       | <b>26,283</b> | <b>392</b> | <b>6,460</b>  | <b>2,040</b> | <b>4,389</b> | <b>11,298</b> | <b>1,696</b> | <b>8</b>  | <b>0</b> |
| 1511140              | COAL INVENTORY-JB      | SE    | 23,681        | 353        | 5,820         | 1,838        | 3,954        | 10,179        | 1,528        | 8         | 0        |
| <b>1511140 Total</b> |                        |       | <b>23,681</b> | <b>353</b> | <b>5,820</b>  | <b>1,838</b> | <b>3,954</b> | <b>10,179</b> | <b>1,528</b> | <b>8</b>  | <b>0</b> |
| 1511160              | COAL INVENTORY-NAU     | SE    | 11,548        | 172        | 2,838         | 896          | 1,928        | 4,964         | 745          | 4         | 0        |
| <b>1511160 Total</b> |                        |       | <b>11,548</b> | <b>172</b> | <b>2,838</b>  | <b>896</b>   | <b>1,928</b> | <b>4,964</b>  | <b>745</b>   | <b>4</b>  | <b>0</b> |
| 1511170              | COAL INVENTORY-CPP     | SE    | 11,003        | 164        | 2,704         | 854          | 1,837        | 4,730         | 710          | 4         | 0        |
| <b>1511170 Total</b> |                        |       | <b>11,003</b> | <b>164</b> | <b>2,704</b>  | <b>854</b>   | <b>1,837</b> | <b>4,730</b>  | <b>710</b>   | <b>4</b>  | <b>0</b> |
| 1511180              | COAL INVENTORY-WYODAK  | SE    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0        |
| <b>1511180 Total</b> |                        |       | <b>0</b>      | <b>0</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b> |
| 1511190              | COAL INV-TERRA/HEADW   | SE    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0        |
| <b>1511190 Total</b> |                        |       | <b>0</b>      | <b>0</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b> |
| 1511200              | COAL INVENTORY-CHOLLA  | SE    | 15,682        | 234        | 3,855         | 1,217        | 2,619        | 6,741         | 1,012        | 5         | 0        |
| <b>1511200 Total</b> |                        |       | <b>15,682</b> | <b>234</b> | <b>3,855</b>  | <b>1,217</b> | <b>2,619</b> | <b>6,741</b>  | <b>1,012</b> | <b>5</b>  | <b>0</b> |
| 1511300              | COAL INVENTORY-COLSTIP | SE    | 1,522         | 23         | 374           | 118          | 254          | 654           | 98           | 0         | 0        |
| <b>1511300 Total</b> |                        |       | <b>1,522</b>  | <b>23</b>  | <b>374</b>    | <b>118</b>   | <b>254</b>   | <b>654</b>    | <b>98</b>    | <b>0</b>  | <b>0</b> |
| 1511400              | COAL INVENTORY-CRAIG   | SE    | 16,987        | 253        | 4,175         | 1,319        | 2,837        | 7,302         | 1,096        | 5         | 0        |
| <b>1511400 Total</b> |                        |       | <b>16,987</b> | <b>253</b> | <b>4,175</b>  | <b>1,319</b> | <b>2,837</b> | <b>7,302</b>  | <b>1,096</b> | <b>5</b>  | <b>0</b> |
| 1511500              | COAL INV- DEER CREEK   | SE    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0        |
| <b>1511500 Total</b> |                        |       | <b>0</b>      | <b>0</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b> |
| 1511600              | COAL INVENTORY-DJ      | SE    | 9,345         | 139        | 2,297         | 725          | 1,560        | 4,017         | 603          | 3         | 0        |
| <b>1511600 Total</b> |                        |       | <b>9,345</b>  | <b>139</b> | <b>2,297</b>  | <b>725</b>   | <b>1,560</b> | <b>4,017</b>  | <b>603</b>   | <b>3</b>  | <b>0</b> |
| 1511700              | COAL INVENTORY-RG      | SE    | 32,730        | 488        | 8,045         | 2,541        | 5,465        | 14,069        | 2,112        | 10        | 0        |
| <b>1511700 Total</b> |                        |       | <b>32,730</b> | <b>488</b> | <b>8,045</b>  | <b>2,541</b> | <b>5,465</b> | <b>14,069</b> | <b>2,112</b> | <b>10</b> | <b>0</b> |
| 1511800              | COAL INVENTORY         | SE    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0        |
| <b>1511800 Total</b> |                        |       | <b>0</b>      | <b>0</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b> |
| 1511900              | COAL INVENTORY-HAYDEN  | SE    | 2,288         | 34         | 562           | 178          | 382          | 984           | 148          | 1         | 0        |
| <b>1511900 Total</b> |                        |       | <b>2,288</b>  | <b>34</b>  | <b>562</b>    | <b>178</b>   | <b>382</b>   | <b>984</b>    | <b>148</b>   | <b>1</b>  | <b>0</b> |
| 1512000              | NATURAL GAS            | SE    | 0             | 0          | 0             | 0            | 0            | 0             | 0            | 0         | 0        |
| <b>1512000 Total</b> |                        |       | <b>0</b>      | <b>0</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b> |



**Material & Supplies**

13 Month Average as of December 2017  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

| Primary Account      | FERC Secondary Acct    | Alloc | Total        | Calif     | Oregon     | Wash       | Wyoming    | Utah       | Idaho      | FERC     | Other    |
|----------------------|------------------------|-------|--------------|-----------|------------|------------|------------|------------|------------|----------|----------|
| 1512110              | NATURAL GAS-HRMSTN     | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512110 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512150              | NATURAL GAS-LTTL MT    | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512150 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512160              | NATURAL GAS-NAU        | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512160 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512170              | NATURAL GAS-WV         | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512170 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512180              | NATURAL GAS-CLAY BAS   | 0     | 1,910        | 28        | 469        | 148        | 319        | 821        | 123        | 1        | 0        |
| <b>1512180 Total</b> |                        |       | <b>1,910</b> | <b>28</b> | <b>469</b> | <b>148</b> | <b>319</b> | <b>821</b> | <b>123</b> | <b>1</b> | <b>0</b> |
| 1512190              | NATURAL GAS-CHEHALIS   | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512190 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512210              | NAT GAS-JACKSON PRA    | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512210 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512500              | NATURAL GAS-CUR CR     | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512500 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512600              | NATURAL GAS-LAKE SD    | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512600 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512700              | NATURAL GAS-GADSBY     | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512700 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1512800              | OIL INVENTORY-B H P&L  | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1512800 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1514000              | FUEL STK-FUEL OIL      | 0     | 1,789        | 27        | 440        | 139        | 299        | 769        | 115        | 1        | 0        |
| <b>1514000 Total</b> |                        |       | <b>1,789</b> | <b>27</b> | <b>440</b> | <b>139</b> | <b>299</b> | <b>769</b> | <b>115</b> | <b>1</b> | <b>0</b> |
| 1514100              | OIL INVENTORY-CARBON   | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1514100 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1514120              | OIL INVENTORY-HUNTER   | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1514120 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1514130              | OIL INVENTORY-HTG      | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1514130 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1514140              | OIL INVENTORY - JB     | 0     | 0            | 0         | 0          | 0          | 0          | 0          | 0          | 0        | 0        |
| <b>1514140 Total</b> |                        |       | <b>0</b>     | <b>0</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>0</b> |
| 1514300              | OIL INVENTORY-COLSTRIP | 0     | 82           | 1         | 20         | 6          | 14         | 35         | 5          | 0        | 0        |
| <b>1514300 Total</b> |                        |       | <b>82</b>    | <b>1</b>  | <b>20</b>  | <b>6</b>   | <b>14</b>  | <b>35</b>  | <b>5</b>   | <b>0</b> | <b>0</b> |



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|----------------------|----------------------|-------|-----------|----------|-----------|----------|----------|-----------|----------|----------|----------|
| 1514400              | OIL INVENTORY-CRAIG  | SE    | 36        | 1        | 9         | 3        | 6        | 15        | 2        | 0        | 0        |
| <b>1514400 Total</b> |                      |       | <b>36</b> | <b>1</b> | <b>9</b>  | <b>3</b> | <b>6</b> | <b>15</b> | <b>2</b> | <b>0</b> | <b>0</b> |
| 1514600              | OIL INVENTORY-DJ     | SE    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| <b>1514600 Total</b> |                      |       | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b> |
| 1514800              | OIL INVENTORY-OTHER  | SE    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| <b>1514800 Total</b> |                      |       | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b> |
| 1514900              | OIL INVENTORY-HAYDEN | SE    | 41        | 1        | 10        | 3        | 7        | 18        | 3        | 0        | 0        |
| <b>1514900 Total</b> |                      |       | <b>41</b> | <b>1</b> | <b>10</b> | <b>3</b> | <b>7</b> | <b>18</b> | <b>3</b> | <b>0</b> | <b>0</b> |
| 1541000              | PLNT M&S STK CNTRL   | SO    | -148      | -3       | -40       | -12      | -20      | -64       | -9       | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 24,191    | 368      | 6,225     | 1,997    | 3,584    | 10,565    | 1,445    | 8        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 14,331    | 218      | 3,688     | 1,183    | 2,123    | 6,259     | 856      | 5        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 6,208     | 94       | 1,597     | 512      | 920      | 2,711     | 371      | 2        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 4,494     | 68       | 1,157     | 371      | 666      | 1,963     | 268      | 2        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 1         | 0        | 0         | 0        | 0        | 1         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 14,781    | 225      | 3,804     | 1,220    | 2,190    | 6,455     | 883      | 5        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 17,896    | 272      | 4,605     | 1,477    | 2,651    | 7,816     | 1,069    | 6        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 26,082    | 397      | 6,712     | 2,153    | 3,864    | 11,391    | 1,558    | 9        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 1,197     | 18       | 308       | 99       | 177      | 523       | 71       | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 3,893     | 59       | 1,002     | 321      | 577      | 1,700     | 232      | 1        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 5,951     | 90       | 1,531     | 491      | 882      | 2,599     | 355      | 2        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 3,811     | 58       | 981       | 315      | 565      | 1,664     | 228      | 1        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | OR    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 0         | 0        | 0         | 0        | 0        | 0         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 7         | 0        | 2         | 1        | 1        | 3         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 3         | 0        | 1         | 0        | 0        | 1         | 0        | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 573       | 9        | 148       | 47       | 85       | 250       | 34       | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 937       | 14       | 241       | 77       | 139      | 409       | 56       | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 813       | 12       | 209       | 67       | 120      | 355       | 49       | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 893       | 14       | 230       | 74       | 132      | 390       | 53       | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 1,301     | 20       | 335       | 107      | 193      | 568       | 78       | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | SG    | 715       | 11       | 184       | 59       | 106      | 312       | 43       | 0        | 0        |



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|-----------------|---------------------|-------|-----------------------------------|-------|--------|------|---------|------|-------|-------|-------|---|
| 1541000         | PLNT M&S STK CNTRL  | 1740  | High Plains/McFadden              | SG    | 587    | 9    | 151     | 48   | 87    | 256   | 35    | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 1745  | Dunlap Wind Project               | SG    | 692    | 11   | 178     | 57   | 102   | 302   | 41    | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 1799  | WIND OFFICE                       | SG    | 0      | 0    | 0       | 0    | 0     | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2005  | CASPER STORE ROOM                 | WYP   | 414    | 0    | 0       | 0    | 414   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2010  | BUFFALO STORE ROOM                | WYP   | 151    | 0    | 0       | 0    | 151   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2015  | DOUGLAS STORE ROOM                | WYP   | 277    | 0    | 0       | 0    | 277   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2020  | CODY STORE ROOM                   | WYP   | 643    | 0    | 0       | 0    | 643   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2030  | WORLAND STORE ROOM                | WYP   | 701    | 0    | 0       | 0    | 701   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2035  | RIVERTON STORE ROOM               | WYP   | 426    | 0    | 0       | 0    | 426   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2040  | EVANSTON STORE ROOM               | WYU   | 654    | 0    | 0       | 0    | 654   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2045  | KEMMERER STORE ROOM               | WYU   | 11     | 0    | 0       | 0    | 11    | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2050  | PINEDALE STORE ROOM               | WYU   | 584    | 0    | 0       | 0    | 584   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2055  | BIG PINEY STORE ROOM              | WYU   | 0      | 0    | 0       | 0    | 0     | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2060  | ROCK SPRINGS STORE ROOM           | WYP   | 1,544  | 0    | 0       | 0    | 1,544 | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2065  | RAWLINS STORE ROOM                | WYP   | 527    | 0    | 0       | 0    | 527   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2070  | LARAMIE STORE ROOM                | WYP   | 403    | 0    | 0       | 0    | 403   | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2075  | REXBERG STORE ROOM                | IDU   | 1,131  | 0    | 0       | 0    | 0     | 1,131 | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2080  | MUDLAKE STORE ROOM                | IDU   | 0      | 0    | 0       | 0    | 0     | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2085  | SHELLY STORE ROOM                 | IDU   | 640    | 0    | 0       | 0    | 0     | 640   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2090  | PRESTON STORE ROOM                | IDU   | 88     | 0    | 0       | 0    | 0     | 88    | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2095  | LAVA HOT SPRINGS STORE ROOM       | IDU   | 154    | 0    | 0       | 0    | 0     | 154   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2100  | MONTPELIER STORE ROOM             | IDU   | 219    | 0    | 0       | 0    | 0     | 219   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2110  | BRIDGERLAND STORE ROOM            | UT    | 398    | 0    | 0       | 0    | 0     | 398   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2205  | TREMONTON STORE ROOM              | UT    | 229    | 0    | 0       | 0    | 0     | 229   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2210  | OGDEN STORE ROOM                  | UT    | 1,133  | 0    | 0       | 0    | 1,133 | 0     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2215  | LAYTON STORE ROOM                 | UT    | 640    | 0    | 0       | 0    | 0     | 640   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2220  | SALT LAKE METRO STORE ROOM        | UT    | 8,682  | 0    | 0       | 0    | 0     | 8,682 | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2225  | SALT LAKE TOOL ROOM               | UT    | 1      | 0    | 0       | 0    | 0     | 1     | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2230  | JORDAN VALLEY STORE ROOM          | UT    | 872    | 0    | 0       | 0    | 0     | 872   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2235  | PARK CITY STORE ROOM              | UT    | 891    | 0    | 0       | 0    | 0     | 891   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2240  | TOOELE STORE ROOM                 | UT    | 521    | 0    | 0       | 0    | 0     | 521   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2245  | WASATCH RESTORATION CENTER        | UT    | 415    | 0    | 0       | 0    | 0     | 415   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2400  | PLNT M&S STK CNTRL EAGLE MOUNTAIN | UT    | 297    | 0    | 0       | 0    | 0     | 297   | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2405  | AMERICAN FORK STORE ROOM          | UT    | 1,351  | 0    | 0       | 0    | 0     | 1,351 | 0     | 0 |
| 1541000         | PLNT M&S STK CNTRL  | 2410  | SANTAQUIN STORE ROOM              | UT    | 520    | 0    | 0       | 0    | 0     | 520   | 0     | 0 |



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|-----------------|---|-------|-------|-------|--------|-------|---------|-------|-------|------|-------|
| 1541000         | PLNT M&S STK CNTRL 2415 DELTA STORE ROOM            | UT    | 361   | 0     | 0      | 0     | 0       | 361   | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2420 VERMIL STORE ROOM           | UT    | 744   | 0     | 0      | 0     | 0       | 744   | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2425 PRICE STORE ROOM            | UT    | 748   | 0     | 0      | 0     | 0       | 748   | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2430 MOAB STORE ROOM             | UT    | 757   | 0     | 0      | 0     | 0       | 757   | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2435 BLANDING STORE ROOM         | UT    | 164   | 0     | 0      | 0     | 0       | 164   | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2445 RICHFIELD STORE ROOM        | UT    | 116   | 0     | 0      | 0     | 0       | 116   | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2450 CEDAR CITY STORE ROOM       | UT    | 1,029 | 0     | 0      | 0     | 0       | 1,029 | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2455 MILFORD STORE ROOM          | UT    | 386   | 0     | 0      | 0     | 0       | 386   | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2460 WASHINGTON STORE ROOM       | UT    | 602   | 0     | 0      | 0     | 0       | 602   | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2620 WALLA WALLA STORE ROOM      | WA    | 1,358 | 0     | 0      | 1,358 | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2625 SUNNYSIDE STORE ROOM        | WA    | 5     | 0     | 0      | 5     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2630 YAKIMA STORE ROOM           | WA    | 351   | 0     | 0      | 351   | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2635 ENTERPRISE STORE ROOM       | OR    | 218   | 0     | 218    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2640 PENDLETON STORE ROOM        | OR    | 657   | 0     | 657    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2650 HOOD RIVER STORE ROOM       | OR    | 392   | 0     | 392    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2655 PORTLAND METRO - STORE ROOM | OR    | 9,661 | 0     | 9,661  | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2660 ASTORIA STORE ROOM          | OR    | 1,115 | 0     | 1,115  | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2665 MADRAS STORE ROOM           | OR    | 191   | 0     | 191    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2670 PRINEVILLE STORE ROOM       | OR    | 0     | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2675 BEND STORE ROOM             | OR    | 1,736 | 0     | 1,736  | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2805 ALBANY STORE ROOM           | OR    | 190   | 0     | 190    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2810 LINCOLN CITY STORE ROOM     | OR    | 233   | 0     | 233    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2815 STAYTON STORE ROOM          | OR    | 0     | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2820 DALLAS STORE ROOM           | OR    | 0     | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2825 COTTAGE GROVE STORE ROOM    | OR    | 0     | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2830 ROSEBURG STORE ROOM         | OR    | 2,464 | 0     | 2,464  | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2835 COOS BAY STORE ROOM         | OR    | 717   | 0     | 717    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2840 GRANTS PASS STORE ROOM      | OR    | 855   | 0     | 855    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2845 MEDFORD STORE ROOM          | OR    | 914   | 0     | 914    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2850 KLAMATH FALLS STORE ROOM    | OR    | 2,167 | 0     | 2,167  | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2855 LAKEVIEW STORE ROOM         | OR    | 117   | 0     | 117    | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2860 ALTURAS STORE ROOM          | CA    | 79    | 79    | 0      | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2865 MT SHASTA STORE ROOM        | CA    | 206   | 206   | 0      | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2870 YREKA STORE ROOM            | CA    | 764   | 764   | 0      | 0     | 0       | 0     | 0     | 0    | 0     |
| 1541000         | PLNT M&S STK CNTRL 2875 CRESENT CITY STORE ROOM     | CA    | 359   | 359   | 0      | 0     | 0       | 0     | 0     | 0    | 0     |



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|----------------------|---------------------|-------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|-----------|----------|
| 1541000              | PLNT M&S STK CNTRL  | SO    | 144            | 3            | 39            | 12            | 20            | 62             | 8             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | UT    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | OR    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | SNPD  | 96             | 3            | 25            | 6             | 10            | 47             | 5             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | OR    | 65             | 0            | 65            | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | OR    | 6,623          | 0            | 6,623         | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | OR    | 5,358          | 0            | 5,358         | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | WA    | 5,086          | 0            | 0             | 5,086         | 0             | 0              | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | IDU   | 3,100          | 0            | 0             | 0             | 0             | 0              | 3,100         | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | WYU   | 1              | 0            | 0             | 0             | 1             | 0              | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | UT    | 3,769          | 0            | 0             | 0             | 0             | 3,769          | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | WYP   | 5,604          | 0            | 0             | 0             | 5,604         | 0              | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | UT    | 19,825         | 0            | 0             | 0             | 0             | 19,825         | 0             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | SNPD  | 37             | 1            | 9             | 2             | 4             | 18             | 2             | 0         | 0        |
| 1541000              | PLNT M&S STK CNTRL  | UT    | 19             | 0            | 0             | 0             | 0             | 19             | 0             | 0         | 0        |
| <b>1541000 Total</b> |                     |       | <b>233,108</b> | <b>3,378</b> | <b>66,995</b> | <b>17,485</b> | <b>31,116</b> | <b>101,027</b> | <b>13,063</b> | <b>43</b> | <b>0</b> |
| 1541500              | OTHER M&S           | SE    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | SG    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | SO    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | UT    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | OR    | 4              | 0            | 4             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | SG    | -8             | 0            | -2            | -1            | -1            | -3             | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | SO    | 136            | 3            | 37            | 11            | 19            | 59             | 8             | 0         | 0        |
| 1541500              | OTHER M&S           | UT    | 120            | 0            | 0             | 0             | 0             | 120            | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | UT    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | SG    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | SG    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | SG    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541500              | OTHER M&S           | SG    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| <b>1541500 Total</b> |                     |       | <b>253</b>     | <b>3</b>     | <b>39</b>     | <b>10</b>     | <b>18</b>     | <b>176</b>     | <b>7</b>      | <b>0</b>  | <b>0</b> |
| 1541900              | PLNT M&S GEN JV CUT | SG    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| 1541900              | PLNT M&S GEN JV CUT | SG    | 1,887          | 29           | 486           | 156           | 280           | 824            | 113           | 1         | 0        |
| 1541900              | PLNT M&S GEN JV CUT | SO    | 3              | 0            | 1             | 0             | 0             | 1              | 0             | 0         | 0        |
| <b>1541900 Total</b> |                     |       | <b>1,890</b>   | <b>29</b>    | <b>486</b>    | <b>156</b>    | <b>280</b>    | <b>825</b>     | <b>113</b>    | <b>1</b>  | <b>0</b> |
| 1544200              | M&S OPR SUP DC MIN  | SE    | 0              | 0            | 0             | 0             | 0             | 0              | 0             | 0         | 0        |
| <b>1544200 Total</b> |                     |       | <b>0</b>       | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b> |





**Material & Supplies**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct                     | Alloc | Total          | Calif        | Oregon         | Wash          | Wyoming       | Utah           | Idaho         | FERC       | Other    |
|----------------------|---|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 1545000              | CR OFF-CENTRALIA                        | SG    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| 1545000              | 120005 CREDIT OFFSET CENTRALIA - WWPP   | SG    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| 1545000              | 1510 CREDIT OFFSET CENTRALIA - WWPP     | SG    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| 1545000              | 1520 CREDIT OFFSET CENTRALIA - WWPP     | SG    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| <b>1545000 Total</b> |   |       | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 1549900              | CR-OBSOL&SURPL INV                      | SO    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| 1549900              | 102930 CR-OBSOL&SURPL INV               | SO    | -27            | -1           | -7             | -2            | -4            | -12            | -2            | 0          | 0        |
| 1549900              | 120930 CR-OBSOL&SURPL INV               | SG    | -691           | -11          | -178           | -57           | -102          | -302           | -41           | 0          | 0        |
| 1549900              | 120930 INVENTORY RESERVE POWER SUPPLY   | SO    | -12            | 0            | -3             | -1            | -2            | -5             | -1            | 0          | 0        |
| 1549900              | 120931 CR-OBSOL&SURPL INV               | SNPD  | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| 1549900              | 120932 INVENTORY RESERVE POWER DELIVERY | SNPD  | -1,394         | -46          | -361           | -91           | -151          | -676           | -70           | 0          | 0        |
| 1549900              | 120933 Inventory Reserve - RMP (T&D)    | SNPD  | -687           | -22          | -178           | -45           | -74           | -333           | -34           | 0          | 0        |
| <b>1549900 Total</b> |   |       | <b>-2,812</b>  | <b>-79</b>   | <b>-728</b>    | <b>-196</b>   | <b>-334</b>   | <b>-1,328</b>  | <b>-147</b>   | <b>0</b>   | <b>0</b> |
| 1630000              | STORES EXPENSE UND                      | SO    | 0              | 0            | 0              | 0             | 0             | 0              | 0             | 0          | 0        |
| <b>1630000 Total</b> |   |       | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 2531600              | WORK CAP DEP-UAMPS                      | SE    | -2,808         | -42          | -690           | -218          | -469          | -1,207         | -181          | -1         | 0        |
| <b>2531600 Total</b> |   |       | <b>-2,808</b>  | <b>-42</b>   | <b>-690</b>    | <b>-218</b>   | <b>-469</b>   | <b>-1,207</b>  | <b>-181</b>   | <b>-1</b>  | <b>0</b> |
| 2531700              | WORKG CAP DEP-DG&T                      | SE    | -2,597         | -39          | -638           | -202          | -434          | -1,116         | -168          | -1         | 0        |
| <b>2531700 Total</b> |   |       | <b>-2,597</b>  | <b>-39</b>   | <b>-638</b>    | <b>-202</b>   | <b>-434</b>   | <b>-1,116</b>  | <b>-168</b>   | <b>-1</b>  | <b>0</b> |
| 2531800              | WCD-PROVO-PLINT M&S                     | SG    | -273           | -4           | -70            | -23           | -40           | -119           | -16           | 0          | 0        |
| <b>2531800 Total</b> |   |       | <b>-273</b>    | <b>-4</b>    | <b>-70</b>     | <b>-23</b>    | <b>-40</b>    | <b>-119</b>    | <b>-16</b>    | <b>0</b>   | <b>0</b> |
| <b>Grand Total</b>   |   |       | <b>438,365</b> | <b>6,400</b> | <b>117,403</b> | <b>33,441</b> | <b>65,470</b> | <b>189,214</b> | <b>26,327</b> | <b>109</b> | <b>0</b> |

# **B14. CASH WORKING CAPITAL**



**Cash Working Capital**

Twelve Months Ending - December 2017  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho      | FERC     | Other         |
|----------------------|----------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|---------------|
| 1430000              | OTHER ACCTS REC      | SO    | 3             | 0          | 1            | 0            | 0            | 0            | 1          | 0        | 0             |
| <b>1430000 Total</b> |                      |       | <b>3</b>      | <b>0</b>   | <b>1</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>1</b>   | <b>0</b> | <b>0</b>      |
| 1431000              | EMP ACCOUNTS REC     | SO    | 4,636         | 100        | 1,255        | 372          | 639          | 2,002        | 268        | 1        | 0             |
| <b>1431000 Total</b> |                      |       | <b>4,636</b>  | <b>100</b> | <b>1,255</b> | <b>372</b>   | <b>639</b>   | <b>2,002</b> | <b>268</b> | <b>1</b> | <b>0</b>      |
| 1431500              | INC TAXES RECEIVABLE | SO    | 26            | 1          | 7            | 2            | 4            | 11           | 1          | 0        | 0             |
| 1431500              | INC TAXES RECEIVABLE | SO    | 186           | 4          | 50           | 15           | 26           | 80           | 11         | 0        | 0             |
| 1431500              | INC TAXES RECEIVABLE | SO    | -116          | -3         | -31          | -9           | -16          | -50          | -7         | 0        | 0             |
| <b>1431500 Total</b> |                      |       | <b>96</b>     | <b>2</b>   | <b>26</b>    | <b>8</b>     | <b>13</b>    | <b>41</b>    | <b>6</b>   | <b>0</b> | <b>0</b>      |
| 1433000              | JOINT OWNER REC      | SO    | 6,039         | 130        | 1,635        | 484          | 832          | 2,607        | 349        | 1        | 0             |
| <b>1433000 Total</b> |                      |       | <b>6,039</b>  | <b>130</b> | <b>1,635</b> | <b>484</b>   | <b>832</b>   | <b>2,607</b> | <b>349</b> | <b>1</b> | <b>0</b>      |
| 1436000              | OTH ACCT REC         | SO    | 17,189        | 371        | 4,655        | 1,378        | 2,369        | 7,421        | 992        | 4        | 0             |
| <b>1436000 Total</b> |                      |       | <b>17,189</b> | <b>371</b> | <b>4,655</b> | <b>1,378</b> | <b>2,369</b> | <b>7,421</b> | <b>992</b> | <b>4</b> | <b>0</b>      |
| 1437000              | CSS OAR BILLINGS     | SO    | 4,725         | 102        | 1,280        | 379          | 651          | 2,040        | 273        | 1        | 0             |
| <b>1437000 Total</b> |                      |       | <b>4,725</b>  | <b>102</b> | <b>1,280</b> | <b>379</b>   | <b>651</b>   | <b>2,040</b> | <b>273</b> | <b>1</b> | <b>0</b>      |
| 1437100              | CSS OAR BILLINGS-WOR | SO    | -926          | -20        | -251         | -74          | -128         | -400         | -53        | 0        | 0             |
| <b>1437100 Total</b> |                      |       | <b>-926</b>   | <b>-20</b> | <b>-251</b>  | <b>-74</b>   | <b>-128</b>  | <b>-400</b>  | <b>-53</b> | <b>0</b> | <b>0</b>      |
| 2300000              | ASSET RETIREMENT OBL | OTHER | -8,408        | 0          | 0            | 0            | 0            | 0            | 0          | 0        | -8,408        |
| <b>2300000 Total</b> |                      |       | <b>-8,408</b> | <b>0</b>   | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b> | <b>-8,408</b> |
| 2320000              | ACCOUNTS PAYABLE     | SE    | -3,347        | -50        | -823         | -260         | -559         | -1,439       | -216       | -1       | 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    | 1             | 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    | -12           | 0          | -3           | -1           | -2           | -5           | -1         | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -404          | -9         | -109         | -32          | -56          | -175         | -23        | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -1,218        | -26        | -330         | -98          | -168         | -526         | -70        | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -3,192        | -69        | -864         | -256         | -440         | -1,378       | -184       | -1       | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -83           | -2         | -22          | -7           | -11          | -36          | -5         | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -48           | -1         | -13          | -4           | -7           | -21          | -3         | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -4            | 0          | -1           | 0            | -1           | -2           | 0          | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -2            | 0          | -1           | 0            | 0            | -1           | 0          | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -20           | 0          | -5           | -2           | -3           | -9           | -1         | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -15           | 0          | -4           | -1           | -2           | -7           | -1         | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -27           | -1         | -7           | -2           | -4           | -12          | -2         | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | 2             | 0          | 1            | 0            | 0            | 1            | 0          | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | -5            | 0          | -1           | 0            | -1           | -2           | 0          | 0        | 0             |
| 2320000              | ACCOUNTS PAYABLE     | SO    | 70            | 2          | 19           | 6            | 10           | 30           | 4          | 0        | 0             |



**Cash Working Capital**

Twelve Months Ending - December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | Secondary Account   | Alloc | Total         | Calif       | Oregon        | Wash         | Wyoming       | Utah          | Idaho       | FERC      | Other         |
|----------------------|---------------------|-------|---------------|-------------|---------------|--------------|---------------|---------------|-------------|-----------|---------------|
| 2320000              | ACCOUNTS PAYABLE    | OTHER | -18           | 0           | 0             | 0            | 0             | 0             | 0           | 0         | -18           |
| 2320000              | ACCOUNTS PAYABLE    | SE    | -49           | -1          | -12           | -4           | -8            | -21           | -3          | 0         | 0             |
| 2320000              | ACCOUNTS PAYABLE    | SO    | -1,004        | -22         | -272          | -81          | -138          | -434          | -58         | 0         | 0             |
| 2320000              | ACCOUNTS PAYABLE    | SO    | -157          | -3          | -42           | -13          | -22           | -68           | -9          | 0         | 0             |
| <b>2320000 Total</b> |                     |       | <b>-9,531</b> | <b>-183</b> | <b>-2,491</b> | <b>-754</b>  | <b>-1,410</b> | <b>-4,101</b> | <b>-572</b> | <b>-3</b> | <b>-18</b>    |
| 2533000              | O DEF CR-MISC PPL   | SE    | -6,158        | -92         | -1,514        | -478         | -1,028        | -2,647        | -397        | -2        | 0             |
| <b>2533000 Total</b> |                     |       | <b>-6,158</b> | <b>-92</b>  | <b>-1,514</b> | <b>-478</b>  | <b>-1,028</b> | <b>-2,647</b> | <b>-397</b> | <b>-2</b> | <b>0</b>      |
| 2541050              | FAS143 ARO REG LIAB | SE    | -20           | 0           | -5            | -2           | -3            | -9            | -1          | 0         | 0             |
| 2541050              | FAS143 ARO REG LIAB | SE    | 20            | 0           | 5             | 2            | 3             | 9             | 1           | 0         | 0             |
| <b>2541050 Total</b> |                     |       | <b>0</b>      | <b>0</b>    | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>    | <b>0</b>  | <b>0</b>      |
| <b>Grand Total</b>   |                     |       | <b>7,666</b>  | <b>412</b>  | <b>4,596</b>  | <b>1,314</b> | <b>1,939</b>  | <b>6,965</b>  | <b>863</b>  | <b>3</b>  | <b>-8,426</b> |

# **B15. MISC. RATE BASE**



**Miscellaneous Rate Base**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | FERC    | Idaho | Utah | Wyoming | Wash | Oregon | Calif | Total           | Alloc | FERC Secondary Acct                      | FERC | Idaho         | Utah           | Wyoming        | Wash          | Oregon         | Calif         | Total           | Alloc       | FERC     | Other      |          |   |
|----------------------|----------------------|---------|-------|------|---------|------|--------|-------|-----------------|-------|--|------|---------------|----------------|----------------|---------------|----------------|---------------|-----------------|-------------|----------|------------|----------|---|
| 1140000              | EL PLT ACQUISIT ADJ  | 1140000 |       |      |         |      |        |       | 144,705         | SG    | ELECTRIC PLANT ACQUISITION ADJUSTMENTS   |      | 8,641         | 63,197         | 21,437         | 11,944        | 37,238         | 2,200         | 11,944          | 0           | 0        | 48         | 0        |   |
| 1140000              | EL PLT ACQUISIT ADJ  | 1140000 |       |      |         |      |        |       | 11,764          | UT    | ELECTRIC PLANT ACQUISITION ADJUSTMENTS   |      | 8,641         | 11,764         | 0              | 0             | 0              | 0             | 0               | 11,764      | 0        | 0          | 0        | 0 |
| <b>1140000 Total</b> |                      |         |       |      |         |      |        |       | <b>156,468</b>  |       |  |      | <b>8,641</b>  | <b>74,960</b>  | <b>21,437</b>  | <b>11,944</b> | <b>37,238</b>  | <b>2,200</b>  | <b>11,944</b>   | <b>0</b>    | <b>0</b> | <b>48</b>  | <b>0</b> |   |
| 1149000              | EL PLT ACOST ADJ-OTH | 0       |       |      |         |      |        |       | 0               | UT    | ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | 0        | 0          | 0        |   |
| <b>1149000 Total</b> |                      |         |       |      |         |      |        |       | <b>0</b>        |       |  |      | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>        | <b>0</b>    | <b>0</b> | <b>0</b>   | <b>0</b> |   |
| 1150000              | Ac Prov El Pt Acq Ad | 1140000 |       |      |         |      |        |       | -118,854        | SG    | ACCUM PROV ELECTRIC PLANT ACQUISITION AD |      | -7,097        | -51,907        | -17,607        | -9,811        | -30,585        | -1,807        | -118,854        | -691        | SG       | -40        | 0        |   |
| 1150000              | Ac Prov El Pt Acq Ad | 1140000 |       |      |         |      |        |       | -691            | UT    | ACCUM PROV ELECTRIC PLANT ACQUISITION AD |      | -691          | -691           | 0              | 0             | 0              | 0             | 0               | -691        | UT       | 0          | 0        |   |
| <b>1150000 Total</b> |                      |         |       |      |         |      |        |       | <b>-119,545</b> |       |  |      | <b>-7,097</b> | <b>-52,598</b> | <b>-17,607</b> | <b>-9,811</b> | <b>-30,585</b> | <b>-1,807</b> | <b>-119,545</b> | <b>-691</b> |          | <b>-40</b> | <b>0</b> |   |
| 1651000              | PREPAY-INSURANCE     | 132001  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - SPECIAL COVERAGE     |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132002  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - BURGLARY & ROBBERY   |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132004  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - FOREIGN LIABILITY    |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132005  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - JIM BRIDGER OPERATIO |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132006  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - LEASEBACK LIABILITY  |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132007  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - WYODAK OPERATIONS    |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132008  |       |      |         |      |        |       | 0               | SE    | PREPAID INSURANCE - PUBLIC LIABILITY & P |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | SE          | 0        | 0          |          |   |
| 1651000              | PREPAY-INSURANCE     | 132008  |       |      |         |      |        |       | 1,564           | SO    | PREPAID INSURANCE - PUBLIC LIABILITY & P |      | 90            | 675            | 215            | 125           | 423            | 34            | 1,564           | 34          | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132009  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - JOINT VENTURE HUNTER |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132010  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - JOINT VENTURE HUNTER |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132011  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - CENTRALIA OPERATIONS |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132012  |       |      |         |      |        |       | 2,379           | SO    | PREPAID INSURANCE - ALLPURPOSE INSURANCE |      | 137           | 1,027          | 328            | 191           | 644            | 51            | 2,379           | 51          | SO       | 1          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132013  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - D&O LIABILITY        |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132014  |       |      |         |      |        |       | 0               | SO    | PREPAID INSURANCE - MISC PREPAID INSURAN |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132015  |       |      |         |      |        |       | 0               | SG    | PREPAID INSURANCE - FOOTEE CREEK         |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SG       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132016  |       |      |         |      |        |       | 402             | SO    | PREPAID INS-MINORITY OWNED PLANTS        |      | 23            | 173            | 55             | 32            | 109            | 9             | 402             | 9           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132045  |       |      |         |      |        |       | 331             | SO    | PREPAID WORKERS COMPENSATION             |      | 19            | 143            | 46             | 27            | 90             | 7             | 331             | 7           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132050  |       |      |         |      |        |       | 293             | SO    | PREPAID IBEW 57 MEDICAL                  |      | 17            | 126            | 40             | 23            | 79             | 6             | 293             | 6           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132055  |       |      |         |      |        |       | 0               | SO    | PREPAID EMPLOYEE BENEFIT COSTS           |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132722  |       |      |         |      |        |       | 0               | SO    | I/C PRPD CAP PROP IN                     |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| 1651000              | PREPAY-INSURANCE     | 132723  |       |      |         |      |        |       | 0               | SO    | I/C PRPD CAP LIAB IN                     |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |
| <b>1651000 Total</b> |                      |         |       |      |         |      |        |       | <b>4,969</b>    |       |  |      | <b>287</b>    | <b>2,145</b>   | <b>685</b>     | <b>398</b>    | <b>1,345</b>   | <b>107</b>    | <b>4,969</b>    |             |          | <b>1</b>   | <b>0</b> |   |
| 1652000              | PREPAY-TAXES         | 132101  |       |      |         |      |        |       | 5,357           | GPS   | PREPAID PROPERTY TAX                     |      | 309           | 2,313          | 738            | 429           | 1,451          | 116           | 5,357           | 116         | GPS      | 1          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132102  |       |      |         |      |        |       | 0               | GPS   | CA - PREPAID PROPERTY TAX                |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | GPS      | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132103  |       |      |         |      |        |       | 0               | GPS   | UT - PREPAID PROPERTY TAX                |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | GPS      | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132109  |       |      |         |      |        |       | 8               | GPS   | UTE- PREPAID POSSESSORY INTEREST         |      | 4             | 0              | 1              | 1             | 2              | 8             | 8               | 0           | GPS      | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132110  |       |      |         |      |        |       | 66              | GPS   | SHO-BAN- PREPAID POSSESSORY INTEREST     |      | 4             | 0              | 5              | 18            | 6              | 66            | 6               | 0           | GPS      | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132111  |       |      |         |      |        |       | 0               | GPS   | Goshute - Prepaid Possessory Interest    |      | 3             | 0              | 2              | 0             | 0              | 0             | 0               | 0           | GPS      | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132200  |       |      |         |      |        |       | 7               | SO    | *Prepaid Taxes (Federal, State, Local)** |      | 3             | 0              | 1              | 2             | 0              | 7             | 0               | SO          | 0        | 0          |          |   |
| 1652000              | PREPAY-TAXES         | 132901  |       |      |         |      |        |       | 0               | OR    | PREP FEES - OREGON PUB UTIL COMMISSION   |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | OR       | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132902  |       |      |         |      |        |       | 0               | WA    | PREP FEES-WASH UTIL & TRANSP COMMISSION  |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | WA       | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132903  |       |      |         |      |        |       | 0               | UT    | PREP FEES-UTAH PUBLIC SERVICE COMMISSION |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | UT       | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132904  |       |      |         |      |        |       | 0               | IDU   | PREP FEES-IDAHO PUB UTIL COMMISSION      |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | IDU      | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132905  |       |      |         |      |        |       | 0               | WYU   | PREP FEES-WYO PUBLIC SERVICE COMMISSION  |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | WYU      | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132905  |       |      |         |      |        |       | 0               | WYP   | PREP FEES-WYO PUBLIC SERVICE COMMISSION  |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | WYP      | 0          | 0        |   |
| 1652000              | PREPAY-TAXES         | 132910  |       |      |         |      |        |       | 0               | SO    | PREPAYMENT OF HARDWARE & SOFTWARE        |      | 0             | 0              | 0              | 0             | 0              | 0             | 0               | 0           | SO       | 0          | 0        |   |



**Miscellaneous Rate Base**

13 Month Average as of December 2017  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | FERC Description                          | Alloc | Total        | Calif      | Oregon       | Wash       | Wyoming    | Utah         | Idaho      | FERC     | Other    |
|----------------------|---------------------|---|-------|--------------|------------|--------------|------------|------------|--------------|------------|----------|----------|
| 1652000              | 132915              | PREPAY-TAXES                              | SO    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652000              | 132924              | OTH PREPAY-OREGON DOE FEE                 | SO    | 535          | 12         | 145          | 43         | 74         | 231          | 31         | 0        | 0        |
| 1652000              | 248050              | UNCLAIMED/OUTSTANDING                     | SO    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| <b>1652000 Total</b> |                     |   |       | <b>5,980</b> | <b>129</b> | <b>1,619</b> | <b>479</b> | <b>824</b> | <b>2,582</b> | <b>345</b> | <b>1</b> | <b>0</b> |
| 1652100              | 132040              | PREPAID PENSION COSTS                     | SO    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132095              | PREPAID EMISSIONS PERMIT FEES (UT)        | SG    | 384          | 6          | 99           | 32         | 57         | 168          | 23         | 0        | 0        |
| 1652100              | 132097              | Prepaid CA GHG Cap & Trade Allowances     | OTHER | 13,370       | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 13,370   |
| 1652100              | 132098              | Prepaid - CA GHG Wholesale                | OTHER | 9,624        | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 9,624    |
| 1652100              | 132310              | PREPAID RATING AGENCY                     | SO    | 41           | 1          | 11           | 3          | 6          | 18           | 2          | 0        | 0        |
| 1652100              | 132320              | Prepaid Surety Bond Costs                 | SO    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132601              | OTH PREPAY - LEASE - SHREWSBURY PROPERTY  | SO    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132602              | OTH PREPAY - MEDFORD ENTERPRISE - RENT    | SO    | 1            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132603              | OTH PREPAY - ASHTON PLANT LAND            | SG    | 18           | 0          | 5            | 1          | 3          | 8            | 1          | 0        | 0        |
| 1652100              | 132604              | OTH PREPAY - FERC HYDRO ADMIN FEE         | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132605              | GADSBY GAS TURBINES                       | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132606              | OTHER PREPAY - LEASE COMMISSIONS          | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132607              | OTHER PREP-FERC LAND                      | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132608              | Prepaid - Records Management Costs        | SG    | 41           | 1          | 11           | 3          | 6          | 18           | 2          | 0        | 0        |
| 1652100              | 132620              | PREPAYMENTS - WATER RIGHTS LEASE          | SG    | 802          | 12         | 206          | 66         | 119        | 350          | 48         | 0        | 0        |
| 1652100              | 132621              | Prepayments - Water Rights (Ferron Canal) | SG    | 326          | 5          | 84           | 27         | 48         | 142          | 19         | 0        | 0        |
| 1652100              | 132622              | Prepayments - Water Rights (Hmtgtn-Clev)  | SG    | 224          | 3          | 58           | 18         | 33         | 98           | 13         | 0        | 0        |
| 1652100              | 132623              | Prepaid Lake Side CUWCD Water Fee         | SG    | 192          | 3          | 49           | 16         | 28         | 84           | 11         | 0        | 0        |
| 1652100              | 132625              | PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S   | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132630              | PREPAID OR RENEWAL & HABITAT RESTORATION  | OTHER | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132650              | PREPAID DUES                              | SO    | 3,521        | 76         | 953          | 282        | 485        | 1,520        | 203        | 1        | 0        |
| 1652100              | 132700              | PREPAID RENT                              | GPS   | 30           | 1          | 8            | 2          | 4          | 13           | 2          | 0        | 0        |
| 1652100              | 132701              | INTERCO PREPAID RENT                      | GPS   | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132705              | Prepaid Pole Contact                      | SG    | 255          | 4          | 66           | 21         | 38         | 111          | 15         | 0        | 0        |
| 1652100              | 132735              | PREPAID RENT WEST VALLEY                  | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132740              | PREPAID O&M WIND                          | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132745              | PREPAID OUTAGE MAINTENANCE                | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132750              | Prepaid T&D Line Inspection Costs - RMP   | SG    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132755              | Prepaid Aircraft Maintenance Costs        | SG    | 55           | 1          | 14           | 5          | 8          | 24           | 3          | 0        | 0        |
| 1652100              | 132825              | Prepaid LGIA Transmission                 | SG    | 47           | 1          | 12           | 4          | 7          | 20           | 3          | 0        | 0        |
| 1652100              | 132831              | PREPAID BPA TRANS - WINE COUNTRY          | SG    | 984          | 15         | 253          | 81         | 146        | 430          | 59         | 0        | 0        |
| 1652100              | 132900              | PREPAYMENTS - OTHER                       | SE    | 72           | 1          | 18           | 6          | 12         | 31           | 5          | 0        | 0        |
| 1652100              | 132900              | PREPAYMENTS - OTHER                       | SO    | 669          | 14         | 181          | 54         | 92         | 289          | 39         | 0        | 0        |
| 1652100              | 132901              | PRE FEES - OREGON PUB UTIL COMMISSION     | OR    | 2,108        | 0          | 2,108        | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132902              | PRE FEES-WASH UTIL & TRANSP COMMISSION    | WA    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132903              | PREP FEES-UTAH PUBLIC SERVICE COMMISSION  | UT    | 3,391        | 0          | 0            | 0          | 0          | 3,391        | 0          | 0        | 0        |
| 1652100              | 132904              | PREP FEES-IDAHO PUB UTIL COMMISSION       | IDU   | 239          | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132905              | PREP FEES-WYO PUBLIC SERVICE COMMISSION   | WYP   | 137          | 0          | 0            | 0          | 137        | 0            | 0          | 0        | 0        |
| 1652100              | 132908              | Prepaid OR Low Income Customer Assist     | OTHER | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 1652100              | 132909              | Prepaid Licensing Fees                    | SO    | 0            | 0          | 0            | 0          | 0          | 0            | 0          | 0        | 0        |



**Miscellaneous Rate Base**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct                      | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct |          |          |          |
|----------------------|---------------------|---------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------|----------|----------|
|                      |                     |                     |  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |          |          |          |
|                      |                     |                     |  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |          |          |          |
| 1652100              | PREPAY - OTHER      | 132910              | Prepayments - Hardware & Software        | SO                  | 11,514              | 249                 | 3,118               | 923                 | 1,587               | 4,971               | 664                 | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 132920              | OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW | SG                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 132921              | OTH PREPAY-FAS 106 FUNDING               | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 132924              | OTH PREPAY-OREGON DOE FEE                | OR                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 132926              | PREPAID ROYALTIES                        | SE                  | 10                  | 0                   | 2                   | 1                   | 2                   | 4                   | 1                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 132998              | PREPAID INSURANCE                        | SE                  | -111                | -2                  | -436                | -9                  | -18                 | -48                 | -7                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 132999              | PREPAY - RECLASS TO LT                   | SO                  | -1,610              | -35                 | -436                | -129                | -222                | -695                | -93                 | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 134000              | L/T PREPAY RECLASS                       | SO                  | 1,720               | 37                  | 466                 | 138                 | 237                 | 743                 | 99                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 182200              | Prepay-Taxes                             | OR                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 1652100              | PREPAY - OTHER      | 182600              | PREPAYMENT-OTHER                         | SE                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>1652100 Total</b> |                     |                     |  |                     | <b>48,054</b>       | <b>393</b>          | <b>7,259</b>        | <b>1,546</b>        | <b>2,814</b>        | <b>11,690</b>       | <b>1,352</b>        | <b>5</b>            | <b>22,994</b>       |                     |                     |                     |                     |                     |                     |                     |          |          |          |
| 1653000              | PREPAY-INTEREST     | 132301              | DOMESTIC COMMERCIAL PAPER                | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>1653000 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 1655000              | PREPAY-COAL MIN EX  | 132400              | PREPAID - TAXES                          | SE                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>1655000 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2281000              | ACC PROV-PROP INS   | 288700              | Reg Liab - OR Injuries & Damages Reserve | OR                  | -2,154              | 0                   | -2,154              | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281000              | ACC PROV-PROP INS   | 288712              | Reg Liab - OR Property Insurance Reserve | OR                  | 4,153               | 0                   | 4,153               | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281000              | ACC PROV-PROP INS   | 288714              | Reg Liab - ID Property Insurance Reserve | IDU                 | -475                | 0                   | 0                   | 0                   | 0                   | 0                   | -475                | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281000              | ACC PROV-PROP INS   | 288715              | Reg Liab - UT Property Insurance Reserve | UT                  | -3,204              | 0                   | 0                   | 0                   | 0                   | -3,204              | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281000              | ACC PROV-PROP INS   | 288716              | Reg Liab - WY Property Insurance Reserve | WYP                 | -217                | 0                   | 0                   | 0                   | -217                | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281000              | ACC PROV-PROP INS   | 288749              | Regl - Insurance Reserves - Reclass      | OTHER               | -4,153              | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2281000 Total</b> |                     |                     |  |                     | <b>-6,050</b>       | <b>0</b>            | <b>1,999</b>        | <b>0</b>            | <b>-217</b>         | <b>-3,204</b>       | <b>-475</b>         | <b>0</b>            | <b>-4,153</b>       |                     |                     |                     |                     |                     |                     |                     |          |          |          |
| 2281100              | PROP INS-THERMAL    | 280301              | ACC. PROV. PROP INS. - THERMAL           | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2281100 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2281200              | ACC PRV-INS-T&D LN  | 280290              | STORM REIMBURSEMENTS                     | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281200              | ACC PRV-INS-T&D LN  | 280302              | ACC. PROV. PROP INS. - T&D LINES         | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281200              | ACC PRV-INS-T&D LN  | 280307              | Accum Prov For Prop Ins - Pac Power T&D  | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281200              | ACC PRV-INS-T&D LN  | 280308              | Accum Prov For Prop Ins - RMP T&D        | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2281200              | ACC PRV-INS-T&D LN  | 280311              | 2281200/280311                           | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2281200 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2281300              | AC PRV-INS-T&D SUB  | 280303              | ACC. PROV. PROP INS. - T&D SUBS          | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2281300 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2281400              | ACC PRV-INS-GEN PL  | 280304              | Accum Prov For Prop Ins - General Pit    | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2281400 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2281800              | ACC PRV-INS-HYDRO   | 280305              | Accum Prov For Property Ins - Hydro Prod | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2281800 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2281900              | ACC PRV-INS-VEHICL  | 280306              | Accum Prov For Prop Ins-Vehicle Accident | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2281900 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2282000              | ACCM PRV INJRS&DMG  | 288700              | Reg Liab - OR Injuries & Damages Reserve | OR                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2282000 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2282100              | ACC PRV IN & DAMAG  | 0                   | ACCM PROV - INJ & DAMAGE                 | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| 2282100              | ACC PRV IN & DAMAG  | 280311              | ACC. PROV. I & D - EXCL. AUTO            | SO                  | -25,695             | -555                | -6,958              | -2,060              | -3,541              | -11,092             | -1,483              | -6                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2282100 Total</b> |                     |                     |  |                     | <b>-25,695</b>      | <b>-555</b>         | <b>-6,958</b>       | <b>-2,060</b>       | <b>-3,541</b>       | <b>-11,092</b>      | <b>-1,483</b>       | <b>-6</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |
| 2282200              | ACC PRV I & D AUTO  | 280312              | ACC. PROV. I & D - AUTO                  | SO                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0        | 0        | 0        |
| <b>2282200 Total</b> |                     |                     |  |                     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b> | <b>0</b> | <b>0</b> |





**Miscellaneous Rate Base**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | FERC   | Alloc | Total    | Calif  | Oregon  | Wash    | Wyoming | Utah    | Idaho   | FERC | Other |
|----------------------|----------------------|--------|-------|----------|--------|---------|---------|---------|---------|---------|------|-------|
| <b>2282200 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2282300              | ACC PROV I&D-CONST   | 280313 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2282300              | ACC PROV I&D-CONST   | 280313 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| <b>2282300 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2282400              | ACCUM PRV FR I&D-OR  | 288700 | OR    | -4,817   | 0      | -4,817  | 0       | 0       | 0       | 0       | 0    | 0     |
| 2282400              | ACCUM PRV FR I&D-OR  | 288700 | OR    | -4,817   | 0      | -4,817  | 0       | 0       | 0       | 0       | 0    | 0     |
| <b>2282400 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2282500              | Acc. Prov I&D-Insur  | 116925 | SO    | 29,395   | 635    | 7,960   | 2,356   | 4,051   | 12,690  | 1,696   | 7    | 0     |
| 2282500              | Acc. Prov I&D-Insur  | 116925 | SO    | 29,395   | 635    | 7,960   | 2,356   | 4,051   | 12,690  | 1,696   | 7    | 0     |
| <b>2282500 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2283000              | PEN/BENFT-SICK       | 187240 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2283000              | PEN/BENFT-SICK       | 187240 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2283000              | PEN/BENFT-SICK       | 187240 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2283000              | PEN/BENFT-SICK       | 187240 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| <b>2283000 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2283400              | POST-RETIREMENT BEN  | 280321 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2283400              | POST-RETIREMENT BEN  | 280321 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2283400              | POST-RETIREMENT BEN  | 280329 | SO    | 36,508   | 789    | 9,886   | 2,926   | 5,031   | 15,761  | 2,107   | 9    | 0     |
| 2283400              | POST-RETIREMENT BEN  | 280440 | SO    | -19,528  | -422   | -5,288  | -1,565  | -2,691  | -8,430  | -1,127  | -5   | 0     |
| 2283400              | POST-RETIREMENT BEN  | 280454 | SO    | 19,528   | 422    | 5,288   | 1,565   | 2,691   | 8,430   | 1,127   | 5    | 0     |
| 2283400              | POST-RETIREMENT BEN  | 280455 | SO    | -49,387  | -1,067 | -13,373 | -3,959  | -6,805  | -21,321 | -2,850  | -12  | 0     |
| 2283400              | POST-RETIREMENT BEN  | 280456 | SO    | -16,965  | -367   | -4,594  | -1,360  | -2,338  | -7,324  | -979    | -4   | 0     |
| 2283400              | POST-RETIREMENT BEN  | 280457 | SO    | -19,528  | -422   | -5,288  | -1,565  | -2,691  | -8,430  | -1,127  | -5   | 0     |
| 2283400              | POST-RETIREMENT BEN  | 280459 | SO    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| <b>2283400 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2283500              | PENSIONS             | 280340 | SO    | -49,373  | -1,067 | -13,369 | -3,958  | -6,803  | -21,315 | -2,849  | -12  | 0     |
| 2283500              | PENSIONS             | 280340 | SO    | -49,373  | -1,067 | -13,369 | -3,958  | -6,803  | -21,315 | -2,849  | -12  | 0     |
| 2283500              | PENSIONS             | 280350 | SO    | -766     | -17    | -207    | -61     | -106    | -331    | -44     | 0    | 0     |
| 2283500              | PENSIONS             | 280355 | SO    | -196,890 | -4,254 | -53,315 | -15,782 | -27,131 | -84,998 | -11,363 | -47  | 0     |
| 2283500              | PENSIONS             | 280365 | SO    | 766      | 17     | 207     | 61      | 106     | 331     | 44      | 0    | 0     |
| <b>2283500 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2284100              | AC MIS OP PR-OTHER   | 284901 | SE    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2284100              | AC MIS OP PR-OTHER   | 284901 | SE    | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2284100              | AC MIS OP PR-OTHER   | 289320 | SG    | -818     | -12    | -211    | -68     | -121    | -357    | -49     | 0    | 0     |
| <b>2284100 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2284200              | ACC PRV DECOM-TRIN   | 284910 | TROJD | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2284200              | ACC PRV DECOM-TRIN   | 284911 | TROJD | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2284200              | ACC PRV DECOM-TRIN   | 284912 | TROJD | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| <b>2284200 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2300000              | ASSET RETIREMENT OBL | 284918 | TROJD | -2,042   | -31    | -521    | -167    | -309    | -889    | -124    | -1   | 0     |
| <b>2300000 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2530000              | OTHER DEF CREDITS    | 289005 | IDU   | -61      | 0      | 0       | 0       | 0       | 0       | 0       | -61  | 0     |
| 2530000              | OTHER DEF CREDITS    | 289005 | OR    | -1,143   | 0      | -1,143  | 0       | 0       | 0       | 0       | 0    | 0     |
| 2530000              | OTHER DEF CREDITS    | 289005 | CA    | -218     | -218   | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2530000              | OTHER DEF CREDITS    | 289005 | WYU   | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| 2530000              | OTHER DEF CREDITS    | 289005 | UT    | -847     | 0      | 0       | 0       | 0       | 0       | -847    | 0    | 0     |
| 2530000              | OTHER DEF CREDITS    | 289005 | WA    | -348     | 0      | 0       | -348    | 0       | 0       | 0       | 0    | 0     |
| 2530000              | OTHER DEF CREDITS    | 289005 | WYP   | -148     | 0      | 0       | 0       | -148    | 0       | 0       | 0    | 0     |
| 2530000              | OTHER DEF CREDITS    | 289009 | OTHER | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0    | 0     |
| <b>2530000 Total</b> |                      |        |       |          |        |         |         |         |         |         |      |       |
| 2532500              | DEFERRED HEDGE ACCT  | 289301 | SE    | -2,765   | -218   | -1,143  | -348    | -148    | -847    | -61     | 0    | 0     |



**Miscellaneous Rate Base**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | FERC   | Alloc | Total           | Calif         | Oregon         | Wash          | Wyoming        | Utah           | Idaho         | FERC       | Other    |
|----------------------|----------------------|--------|-------|-----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------|
| 2532500              | DEFERRED HEDGE ACCT  | 289521 | SE    | 0               | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| <b>2532500 Total</b> |                      |        |       | <b>0</b>        | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 2533500              | OTH DEF CR-PEN & BEN | 280370 | SE    | -115,119        | -1,716        | -28,295        | -8,937        | -19,222        | -49,483        | -7,429        | -37        | 0        |
| <b>2532500 Total</b> |                      |        |       | <b>-115,119</b> | <b>-1,716</b> | <b>-28,295</b> | <b>-8,937</b> | <b>-19,222</b> | <b>-49,483</b> | <b>-7,429</b> | <b>-37</b> | <b>0</b> |
| 2539900              | OTH DEF CR - OTHER   | 0      | SE    | -5,006          | -75           | -1,230         | -389          | -836           | -2,152         | -323          | -2         | 0        |
| 2539900              | OTH DEF CR - OTHER   | 230155 | CA    | -18             | -18           | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 230155 | SG    | -1              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288608 | SO    | -3,173          | -69           | -859           | -254          | -437           | -1,370         | -183          | -1         | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288609 | SO    | -2,267          | -49           | -614           | -182          | -312           | -979           | -131          | -1         | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288612 | SO    | 0               | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288614 | SO    | -1,197          | -26           | -324           | -96           | -165           | -517           | -69           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288616 | SO    | -1,046          | -23           | -283           | -84           | -144           | -452           | -60           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288618 | SO    | -318            | -7            | -86            | -25           | -44            | -137           | -18           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288620 | SO    | -333            | -7            | -90            | -27           | -46            | -144           | -19           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288621 | SO    | -29             | -1            | -8             | -2            | -4             | -12            | -2            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288622 | SO    | -929            | -20           | -252           | -74           | -128           | -401           | -54           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288623 | SO    | -1,280          | -28           | -347           | -103          | -176           | -553           | -74           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288624 | SO    | -999            | -22           | -271           | -80           | -138           | -431           | -58           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288625 | SO    | -782            | -17           | -212           | -63           | -108           | -337           | -45           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288626 | SO    | -907            | -20           | -246           | -73           | -125           | -392           | -52           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288627 | SO    | -2,121          | -46           | -574           | -170          | -292           | -916           | -122          | -1         | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288628 | SO    | -16             | 0             | -4             | -1            | -2             | -7             | -1            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288629 | SO    | 0               | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288630 | SO    | -661            | -14           | -179           | -53           | -91            | -285           | -38           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288631 | SO    | 0               | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288632 | SO    | -327            | -7            | -89            | -26           | -45            | -141           | -19           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288633 | SO    | -1,039          | -22           | -281           | -83           | -143           | -449           | -60           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288634 | SO    | -198            | -4            | -54            | -16           | -27            | -86            | -11           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288636 | SO    | -139            | -3            | -38            | -11           | -19            | -60            | -8            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288637 | SO    | 0               | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288638 | SO    | -101            | -2            | -27            | -8            | -14            | -44            | -6            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288640 | SO    | -1,884          | -41           | -510           | -151          | -260           | -813           | -109          | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288642 | SO    | -150            | -3            | -41            | -12           | -21            | -65            | -9            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288644 | SO    | 0               | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288645 | SO    | -396            | -9            | -107           | -32           | -55            | -171           | -23           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288646 | SO    | -101            | -2            | -27            | -8            | -14            | -44            | -6            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288648 | SO    | -210            | -5            | -57            | -17           | -29            | -90            | -12           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288649 | SO    | -152            | -3            | -41            | -12           | -21            | -66            | -9            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288650 | SO    | -587            | -13           | -159           | -47           | -81            | -253           | -34           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288651 | SO    | -36             | -1            | -10            | -3            | -5             | -16            | -2            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288652 | SO    | -42             | -1            | -11            | -3            | -6             | -18            | -2            | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288653 | SO    | -396            | -9            | -107           | -32           | -55            | -171           | -23           | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288654 | SO    | 0               | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0        |
| 2539900              | OTH DEF CR - OTHER   | 288655 | SO    | -1,741          | -38           | -471           | -140          | -240           | -751           | -100          | 0          | 0        |



**Miscellaneous Rate Base**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | FERC Secondary Acct | FERC Secondary Acct                      | Alloc | Total          | Calif         | Oregon         | Wash          | Wyoming        | Utah           | Idaho         | FERC | Other      |
|----------------------|---------------------|---------------------|--|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------|------------|
| 2539900              | OTH DEF CR - OTHER  | 288656              | Envir Liab - Portland Harbor Srrce Cntrl | SO    | -12,035        | -260          | -3,259         | -965          | -1,658         | -5,196         | -695          |      | -3         |
| 2539900              | OTH DEF CR - OTHER  | 288658              | Envir Liab - Powerdale Hydro Plant       | SO    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 288660              | Envir Liab - Silver Bell/Telluride       | SO    | -1,502         | -32           | -407           | -120          | -207           | -648           | -87           |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 288662              | Envir Liab - Sunnyside WA Svc Center     | SO    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 288664              | Envir Liab - Tacoma A St. (25% PCRP)     | SO    | -105           | -2            | -28            | -8            | -14            | -45            | -6            |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 288666              | Envir Liab - Utah Metals East            | SO    | -665           | -14           | -180           | -53           | -92            | -287           | -38           |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 288668              | Envir Liab - Wyodak Fuel Oil Spill       | SO    | -60            | -1            | -16            | -5            | -8             | -26            | -3            |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 288675              | Envir Liab - Naughton North Ash Pond     | SO    | -705           | -15           | -191           | -56           | -83            | -304           | -41           |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 288676              | Envir Liab - Naughton South Ash Pond     | SO    | -1,035         | -22           | -280           | -83           | -143           | -447           | -60           |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289025              | DEF REV-DUKE/HERMISTON GAS SALE NOVATION | SE    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289051              | DEFERRED RENT REVENUE AMORT OIL & GAS LE | SG    | -311           | -5            | -80            | -26           | -46            | -136           | -19           |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289341              | Accrued Royalties-Reg Revry.-Noncurrent  | SE    | -4,515         | -67           | -1,110         | -351          | -754           | -1,941         | -291          |      | -1         |
| 2539900              | OTH DEF CR - OTHER  | 289520              | MILL FORK COAL LEASE                     | SE    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289523              | Govt Coal Lease Bonus Payment Liability  | SE    | 5,006          | 75            | 1,230          | 389           | 836            | 2,152          | 323           |      | 2          |
| 2539900              | OTH DEF CR - OTHER  | 289530              | SOFTWARE LICENSE PAYMENTS - MICROSOFT    | SE    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289530              | SOFTWARE LICENSE PAYMENTS - MICROSOFT    | SO    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289904              | LAKEVIEW BUYOUT                          | SG    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289906              | HERMISTON BREAKAGE FEE                   | SG    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289907              | FIRTH COGENERATION BUYOUT                | SG    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289908              | MONSANTO CONTRACT                        | SE    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289909              | REDDING CONTRACT                         | SG    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289910              | UNIVERSITY OF WYOMING                    | WYP   | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289912              | OPTION SALES                             | SG    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289913              | MCI - F.O.G. WIRE LEASE                  | SG    | -1,008         | -15           | -259           | -83           | -149           | -440           | -60           |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289914              | AMERICAN ELECTRIC POWER CRP              | SG    | -430           | -7            | -111           | -36           | -64            | -188           | -26           |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289915              | FOOTGREEK CONTRACT                       | SG    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289917              | West Valley Contract Term                | SG    | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289924              | TRANSMISSION SERVICE DEPOSITS - C&T      | OTHER | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2539900              | OTH DEF CR - OTHER  | 289925              | TRANSM CONST SECURITY DEPOSITS           | SG    | -2,428         | -37           | -625           | -200          | -360           | -1,060         | -145          |      | -1         |
| 2539900              | OTH DEF CR - OTHER  | 289955              | Accrued Right-of-Way Obligations         | WYP   | -3,863         | 0             | 0              | 0             | -3,863         | 0              | 0             |      | 0          |
| <b>2539900 Total</b> |                     |                     |  |       | <b>-52,238</b> | <b>-1,006</b> | <b>-12,925</b> | <b>-3,875</b> | <b>-10,702</b> | <b>-20,888</b> | <b>-2,830</b> |      | <b>-12</b> |
| 2540000              | REGULATORY LIAB     | 231010              | Reg Liab Current - Blue Sky              | OTHER | -11,116        | 0             | 0              | 0             | 0              | 0              | 0             |      | -11,116    |
| 2540000              | REGULATORY LIAB     | 231020              | Reg Liab Current - DSM                   | OTHER | -2,063         | 0             | 0              | 0             | 0              | 0              | 0             |      | -2,063     |
| 2540000              | REGULATORY LIAB     | 231045              | Reg Liab Current - GHG Allowances        | OTHER | -1,210         | 0             | 0              | 0             | 0              | 0              | 0             |      | -1,210     |
| 2540000              | REGULATORY LIAB     | 231050              | Reg Liab Current - Def Net Power Costs   | OTHER | -19,710        | 0             | 0              | 0             | 0              | 0              | 0             |      | -19,710    |
| 2540000              | REGULATORY LIAB     | 231055              | Reg Liab Current - Def RECs in Rates     | OTHER | -311           | 0             | 0              | 0             | 0              | 0              | 0             |      | -311       |
| 2540000              | REGULATORY LIAB     | 231060              | Reg Liab Current - BPA Balancing Accts   | OTHER | -4,402         | 0             | 0              | 0             | 0              | 0              | 0             |      | -4,402     |
| 2540000              | REGULATORY LIAB     | 231070              | Reg Liab Current - Asset Sale Givebacks  | OTHER | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2540000              | REGULATORY LIAB     | 231075              | Reg Liab Current - GRC Givebacks         | OTHER | 0              | 0             | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2540000              | REGULATORY LIAB     | 231080              | Reg Liab Current - REC Sales             | OTHER | -204           | 0             | 0              | 0             | 0              | 0              | 0             |      | -204       |
| 2540000              | REGULATORY LIAB     | 231090              | Reg Liab Current - Solar Feed-In         | OTHER | -9,558         | 0             | 0              | 0             | 0              | 0              | 0             |      | -9,558     |
| 2540000              | REGULATORY LIAB     | 231100              | Reg Liab Current - Other                 | OTHER | -7,030         | 0             | 0              | 0             | 0              | 0              | 0             |      | -7,030     |
| 2540000              | REGULATORY LIAB     | 288001              | Reg Liab - Excess Def Inc Taxes - CA     | CA    | -86            | -86           | 0              | 0             | 0              | 0              | 0             |      | 0          |
| 2540000              | REGULATORY LIAB     | 288002              | Reg Liab - Excess Def Inc Taxes - ID     | IDU   | -128           | 0             | 0              | 0             | 0              | 0              | -128          |      | 0          |



**Miscellaneous Rate Base**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | REGULATORY LIAB | FERC Secondary Acct | FERC Secondary Acct                       | Alloc | Total   | Calif | Oregon | Wash | Wyoming | Utah   | Idaho | FERC | Other   |
|-----------------|-----------------|---------------------|---|-------|---------|-------|--------|------|---------|--------|-------|------|---------|
| 2540000         | REGULATORY LIAB | 288003              | Reg Liab - Excess Def Inc Taxes - OR      | OR    | -1,229  | 0     | -1,229 | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288004              | Reg Liab - Excess Def Inc Taxes - UT      | UT    | -2,305  | 0     | 0      | 0    | 0       | -2,305 | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288005              | Reg Liab - Excess Def Inc Taxes - WA      | WA    | -116    | 0     | 0      | -116 | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288006              | Reg Liab - Excess Def Inc Taxes - WY      | WYU   | -926    | 0     | 0      | 0    | -926    | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288007              | Reg Liab - Excess Def Inc Taxes - FERC    | FERC  | -1      | 0     | 0      | 0    | 0       | 0      | 0     | -1   | 0       |
| 2540000         | REGULATORY LIAB | 288021              | Reg Liab-FAS 158 Post-Retirement          | SO    | -799    | -17   | -216   | -64  | -110    | -345   | -46   | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288108              | FAS 109 - WA Flowthrough                  | WA    | -71     | 0     | 0      | -71  | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288114              | REG LIABILITY - OR GAIN-SALE EPUD ASSETS  | OTHER | 1       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 1       |
| 2540000         | REGULATORY LIAB | 288115              | REG LIABILITY PROP INS RESERVE            | SO    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288116              | Calif Alternative Rate for Energy (CARE)  | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288118              | REG LIABILITY - OR UE134 POWER COST       | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288124              | Reg Liability - OR 2010 Protocol Def      | OR    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288125              | Powerdale Decom Costs Giveback - UT       | UT    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288140              | Reg Liability - WA A&G Credit             | WA    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288159              | Regl. - Blue Sky - Recl to Curr           | OTHER | 11,116  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 11,116  |
| 2540000         | REGULATORY LIAB | 288160              | REG LIABILITIES ID IRRIGATION LOAD CONTR  | IDU   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288161              | RL-Energy Savings Assistance (ESA)-CA     | OTHER | -728    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -728    |
| 2540000         | REGULATORY LIAB | 288165              | Reg Liab - OR Enrgy                       | OTHER | -3,363  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -3,363  |
| 2540000         | REGULATORY LIAB | 288170              | REG LIABILITY - CA GAIN ON SALE OF ASSET  | CA    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288171              | REG LIABILITY - UT GAIN ON SALE OF ASSET  | UT    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288172              | REG LIABILITY - ID GAIN ON SALE OF ASSET  | IDU   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288173              | REG LIABILITY - WY GAIN ON SALE OF ASSET  | WYP   | -283    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -283    |
| 2540000         | REGULATORY LIAB | 288174              | Regl. - OR Asset Sale Gain-Balance Recl   | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288175              | RegL - Asset Sale Givebacks - Recl to Cu  | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288176              | Reg Liability - RECs - UT - Amortz        | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288177              | Reg Liability - WA REC Deferral           | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288180              | Reg Liability - Sale of RECs - OR         | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288181              | Reg Liability - Sale of RECs - UT         | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288182              | Reg Liability - Sale of RECs - WY         | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288183              | Reg Liability - Sale of RECs - ID         | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288184              | Reg Liability - Sale of RECs - WA         | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288187              | Reg Liability - UT Dnlap REC              | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288188              | Reg Liability - UT Recs Sur-credit Refun  | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288189              | Reg Liability - Sale of RECs - UT Contra  | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288195              | RegL. - REC Sales - Recl to Curr          | OTHER | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288231              | Reg Liab - OR 2013 FERC Rate True-Up      | OTHER | -16,927 | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -16,927 |
| 2540000         | REGULATORY LIAB | 288232              | Reg Liab - OR 2017 FERC Rate True-Up      | OTHER | -5,209  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -5,209  |
| 2540000         | REGULATORY LIAB | 288240              | Reg Liab - WA PCAM - CY 2016              | OTHER | -2,673  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -2,673  |
| 2540000         | REGULATORY LIAB | 288241              | Reg Liability - WA PCAM CY2017            | OTHER | -4,126  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -4,126  |
| 2540000         | REGULATORY LIAB | 288242              | Contra Reg Liability - WA PCAM CY2017     | OTHER | -206    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -206    |
| 2540000         | REGULATORY LIAB | 288244              | Reg Liability - WA PCAM Reserve 2016      | OTHER | -4,439  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -4,439  |
| 2540000         | REGULATORY LIAB | 288250              | Reg Liability - Tax Rev Req Adj - UT      | UT    | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288295              | Regl. - BPA Balancing Accts - Recl to Cur | OTHER | 4,402   | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 4,402   |
| 2540000         | REGULATORY LIAB | 288400              | Regulatory Liability - OR Balance Consol  | OTHER | -2      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -2      |



**Miscellaneous Rate Base**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | REGULATORY LIAB | FERC Secondary Acct | FERC Secondary Acct                         | Reg Liab-OR Direct Access 5 Yr Opt Out | Alloc   | Total | Calif  | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other   |
|-----------------|-----------------|---------------------|---|--|---------|-------|--------|--------|------|---------|------|-------|------|---------|
| 2540000         | REGULATORY LIAB | 288405              | Reg Liab-OR Direct Access 5 Yr Opt Out      | OTHER                                  | -1,211  | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -1,211  |
| 2540000         | REGULATORY LIAB | 288411              | Reg Liab - WA-Accel Depr 2015 GRC           | WA                                     | -8,479  | 0     | 0      | -8,479 | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288412              | Reg Liab - Depr Decrease Deferral - OR      | OR                                     | -3,447  | 0     | -3,447 | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288413              | Reg Liab - Depr Decrease Deferral - WA      | WA                                     | 7       | 0     | 0      | 0      | 7    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288415              | REGULATORY LIABILITY - DEF. BENEFIT- ARC    | SE                                     | 0       | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288420              | Reg Liab - CA GHG Allowance Revenues        | OTHER                                  | 897     | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 897     |
| 2540000         | REGULATORY LIAB | 288421              | Reg Liab - CY14 CA GHG Allow Revenues       | OTHER                                  | 0       | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288423              | RegL - CA GHG Allowances - Recl to Curr     | OTHER                                  | 1,210   | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 1,210   |
| 2540000         | REGULATORY LIAB | 288424              | RegL - CA GHG Allowances - Balance Recl     | OTHER                                  | -2,097  | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -2,097  |
| 2540000         | REGULATORY LIAB | 288425              | Reg Liab - OR 2012 GRC Giveback             | OTHER                                  | 0       | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288435              | RegL - DSM - Recl to Curr                   | OTHER                                  | 1,034   | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 1,034   |
| 2540000         | REGULATORY LIAB | 288443              | RegL - OR RECs in Rates - Recl to Curr      | OTHER                                  | 162     | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 162     |
| 2540000         | REGULATORY LIAB | 288444              | RegL - UT RECs in Rates - Recl to Curr      | OTHER                                  | 46      | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 46      |
| 2540000         | REGULATORY LIAB | 288445              | RegL - WA RECs in Rates - Recl to Curr      | OTHER                                  | 42      | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 42      |
| 2540000         | REGULATORY LIAB | 288446              | RegL - WY RECs in Rates - Recl to Curr      | OTHER                                  | 265     | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 265     |
| 2540000         | REGULATORY LIAB | 288453              | RegL - OR RECs in Rates - Balance Recl      | OTHER                                  | -199    | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -199    |
| 2540000         | REGULATORY LIAB | 288454              | RegL - UT RECs in Rates - Balance Recl      | OTHER                                  | -394    | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -394    |
| 2540000         | REGULATORY LIAB | 288455              | RegL - WA RECs in Rates - Balance Recl      | OTHER                                  | -48     | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -48     |
| 2540000         | REGULATORY LIAB | 288456              | RegL - WY RECs in Rates - Balance Recl      | OTHER                                  | -427    | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -427    |
| 2540000         | REGULATORY LIAB | 288459              | Reg Liab - Def RECs in Rates - Recl to Curr | OTHER                                  | -33     | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -33     |
| 2540000         | REGULATORY LIAB | 288463              | RegL - OR Def Exc NPC - Recl to Curr        | OTHER                                  | 3,644   | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 3,644   |
| 2540000         | REGULATORY LIAB | 288464              | RegL - UT Def Exc NPC - Recl to Curr        | OTHER                                  | 2,005   | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 2,005   |
| 2540000         | REGULATORY LIAB | 288465              | RegL - WA Def Exc NPC - Recl to Curr        | OTHER                                  | 10,889  | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 10,889  |
| 2540000         | REGULATORY LIAB | 288466              | RegL - WY Def Exc NPC - Recl to Curr        | OTHER                                  | 3,172   | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 3,172   |
| 2540000         | REGULATORY LIAB | 288470              | Reg L-WA Decoupling Mechanism-Reclass       | OTHER                                  | -1,424  | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -1,424  |
| 2540000         | REGULATORY LIAB | 288474              | RegL - UT Def Exc NPC - Balance Recl        | OTHER                                  | -3,379  | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -3,379  |
| 2540000         | REGULATORY LIAB | 288475              | RegL - WA Def Exc NPC - Balance Recl        | OTHER                                  | 0       | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288476              | RegL - WY Def Exc NPC - Balance Recl        | OTHER                                  | -6,687  | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -6,687  |
| 2540000         | REGULATORY LIAB | 288479              | Reg Liability - Def NPC Balance Recl        | OTHER                                  | 0       | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288481              | RegL - CA Solar Feed-in - Recl to Curr      | OTHER                                  | 1,196   | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 1,196   |
| 2540000         | REGULATORY LIAB | 288484              | RegL - UT Solar Feed-in - Recl to Curr      | OTHER                                  | 8,362   | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 8,362   |
| 2540000         | REGULATORY LIAB | 288489              | Reg Liability - SB 1149 Balance Recl        | OTHER                                  | 0       | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288491              | RegL - CA Solar Feed-in - Balance Recl      | OTHER                                  | -1,177  | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -1,177  |
| 2540000         | REGULATORY LIAB | 288494              | RegL - UT Solar Feed-in - Balance Recl      | OTHER                                  | -17,560 | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -17,560 |
| 2540000         | REGULATORY LIAB | 288700              | REG LIAB - OR INJURIES & DAMAGES RESERVE    | OR                                     | -2,139  | 0     | 0      | -2,139 | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288712              | REG LIAB - OR PROPERTY INSURANCE RESERVE    | OR                                     | 3,427   | 0     | 0      | 3,427  | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288714              | Reg Liab - ID Property Insurance Reserve    | IDU                                    | -132    | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288715              | Reg Liab - UT Property Insurance Reserve    | UT                                     | -787    | 0     | 0      | 0      | 0    | 0       | -787 | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288716              | Reg Liab - WY Property Insurance Reserve    | WYU                                    | 0       | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288716              | Reg Liab - WY Property Insurance Reserve    | WYP                                    | -32     | 0     | 0      | 0      | 0    | -32     | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288749              | RegL - Insurance Reserves - Recl            | OTHER                                  | -3,427  | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -3,427  |
| 2540000         | REGULATORY LIAB | 288799              | RegL - GRC Givebacks - Recl to Curr         | OTHER                                  | 0       | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 2540000         | REGULATORY LIAB | 288817              | RegL - DSM - CA - Recl to Current           | OTHER                                  | 498     | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 498     |
| 2540000         | REGULATORY LIAB | 288819              | Reg Liab - DSM - CA - Balance Recl          | OTHER                                  | -583    | 0     | 0      | 0      | 0    | 0       | 0    | 0     | 0    | -583    |



**Miscellaneous Rate Base**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | FERC   | Idaho | Utah | Wyoming | Wash | Oregon | Calif | Total           | Alloc                | Other          |                |               |                |                |                 |                |            |                |
|----------------------|----------------------|--------|-------|------|---------|------|--------|-------|-----------------|----------------------|----------------|----------------|---------------|----------------|----------------|-----------------|----------------|------------|----------------|
| 2540000              | REGULATORY LIAB      | 288827 |       |      |         |      |        |       | 498             | OTHER                | 498            |                |               |                |                |                 |                |            |                |
| 2540000              | REGULATORY LIAB      | 288829 |       |      |         |      |        |       | -590            | OTHER                | -590           |                |               |                |                |                 |                |            |                |
| 2540000              | REGULATORY LIAB      | 288837 |       |      |         |      |        |       | 9               | OTHER                | 9              |                |               |                |                |                 |                |            |                |
| 2540000              | REGULATORY LIAB      | 288839 |       |      |         |      |        |       | -10             | OTHER                | -10            |                |               |                |                |                 |                |            |                |
| 2540000              | REGULATORY LIAB      | 288849 |       |      |         |      |        |       | -7,610          | OTHER                | -7,610         |                |               |                |                |                 |                |            |                |
| 2540000              | REGULATORY LIAB      | 288857 |       |      |         |      |        |       | 25              | OTHER                | 25             |                |               |                |                |                 |                |            |                |
| 2540000              | REGULATORY LIAB      | 288859 |       |      |         |      |        |       | -89             | OTHER                | -89            |                |               |                |                |                 |                |            |                |
| 2540000              | REGULATORY LIAB      | 288995 |       |      |         |      |        |       | 7,030           | OTHER                | 7,030          |                |               |                |                |                 |                |            |                |
| <b>2540000 Total</b> |                      |        |       |      |         |      |        |       | <b>-101,245</b> | <b>-103</b>          | <b>-8,722</b>  | <b>-3,605</b>  | <b>-103</b>   | <b>-1,069</b>  | <b>-8,722</b>  | <b>-3,437</b>   | <b>-307</b>    | <b>-2</b>  | <b>-84,002</b> |
| 2541050              | FAST143 ARO REG LIAB | 111595 |       |      |         |      |        |       | 0               | TROJAN NUCLEAR PLANT | 0              |                |               |                |                |                 |                |            |                |
| 2541050              | FAST143 ARO REG LIAB | 111650 |       |      |         |      |        |       | 0               | TROJAN NUCLEAR PLANT | 0              |                |               |                |                |                 |                |            |                |
| 2541050              | FAST143 ARO REG LIAB | 288506 |       |      |         |      |        |       | -3,397          | TROJAN NUCLEAR PLANT | -3,397         |                |               |                |                |                 |                |            |                |
| 2541050              | FAST143 ARO REG LIAB | 288906 |       |      |         |      |        |       | 261             | WA                   | 261            |                |               |                |                |                 |                |            |                |
| <b>2541050 Total</b> |                      |        |       |      |         |      |        |       | <b>-3,136</b>   | <b>-51</b>           | <b>-867</b>    | <b>-99,700</b> | <b>-7,396</b> | <b>-57,835</b> | <b>-37,169</b> | <b>-147,333</b> | <b>-22,059</b> | <b>-95</b> | <b>-65,160</b> |
| <b>Grand Total</b>   |                      |        |       |      |         |      |        |       | <b>-551,868</b> | <b>-7,396</b>        | <b>-99,700</b> | <b>-37,169</b> | <b>-7,396</b> | <b>-57,835</b> | <b>-37,169</b> | <b>-147,333</b> | <b>-22,059</b> | <b>-95</b> | <b>-65,160</b> |

# **B16. WEATHERIZATION REG. ASSETS**



**Regulatory Assets**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc | Total        | Calif    | Oregon   | Wash     | Wyoming  | Utah     | Idaho    | FERC     | Other        |
|----------------------|----------------------|-------|--------------|----------|----------|----------|----------|----------|----------|----------|--------------|
| 1242000              | PAC PWR-INT FREE LN  | OTHER | 1,221        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1,221        |
| 1242000              | PAC PWR-INT FREE LN  | UT    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242000              | PAC PWR-INT FREE LN  | WA    | 8            | 0        | 0        | 8        | 0        | 0        | 0        | 0        | 0            |
| <b>1242000 Total</b> |                      |       | <b>1,230</b> | <b>0</b> | <b>0</b> | <b>8</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>1,221</b> |
| 1242100              | PAC PWR-5 YR-PP      | OTHER | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242100              | PAC PWR-5 YR-PP      | CA    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242100              | PAC PWR-5 YR-PP      | UT    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242100              | PAC PWR-5 YR-PP      | WA    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242100              | PAC PWR-5 YR-PP      | WYP   | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| <b>1242100 Total</b> |                      |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     |
| 1242300              | IDAHO-INT FREE LOAN  | IDU   | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242300              | IDAHO-INT FREE LOAN  | OTHER | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242300              | IDAHO-INT FREE LOAN  | CA    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242300              | IDAHO-INT FREE LOAN  | UT    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242300              | IDAHO-INT FREE LOAN  | WA    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242300              | IDAHO-INT FREE LOAN  | WYP   | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1242300              | IDAHO-INT FREE LOAN  | WYU   | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| <b>1242300 Total</b> |                      |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     |
| 1243000              | OR 6-1/2% WEATH LOAN | OTHER | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| <b>1243000 Total</b> |                      |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     |
| 1243100              | CAL-VAR WEATHER LOAN | OR    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1243100              | CAL-VAR WEATHER LOAN | CA    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| <b>1243100 Total</b> |                      |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     |
| 1243200              | OR-VAR WEATHER LOANS | OR    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1243200              | OR-VAR WEATHER LOANS | OTHER | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1243200              | OR-VAR WEATHER LOANS | UT    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1243200              | OR-VAR WEATHER LOANS | WA    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| <b>1243200 Total</b> |                      |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     |
| 1243300              | WTHR LOAN W/BETC(OR) | OR    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1243300              | WTHR LOAN W/BETC(OR) | OTHER | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1243300              | WTHR LOAN W/BETC(OR) | UT    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| <b>1243300 Total</b> |                      |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     |
| 1243400              | OR EXPERIMENTAL LOAN | OTHER | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1243400              | OR EXPERIMENTAL LOAN | UT    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| 1243400              | OR EXPERIMENTAL LOAN | WA    | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| <b>1243400 Total</b> |                      |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     |
| 1243500              | WA 12% 12-MONTH LOAN | OTHER | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            |
| <b>1243500 Total</b> |                      |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>     |





**Regulatory Assets**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc | Total     | Calif     | Oregon    | Wash      | Wyoming   | Utah      | Idaho    | FERC     | Other      |
|----------------------|----------------------|-------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|------------|
| 1244100              | ENERGY FINANSWR      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244100              | ENERGY FINANSWR      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244100              | ENERGY FINANSWR      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244100              | ENERGY FINANSWR      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244100              | ENERGY FINANSWR      | 0     | 23        | 0         | 0         | 0         | 0         | 23        | 0        | 0        | 0          |
| 1244100              | ENERGY FINANSWR      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244100              | ENERGY FINANSWR      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| <b>1244100 Total</b> |                      |       | <b>23</b> | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>23</b> | <b>0</b> | <b>0</b> | <b>0</b>   |
| 1244200              | PACIFIC ENVIRON      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244200              | PACIFIC ENVIRON      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244200              | PACIFIC ENVIRON      | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| <b>1244200 Total</b> |                      |       | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>   |
| 1244300              | INDUSTRIAL FINANSWR  | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244300              | INDUSTRIAL FINANSWR  | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244300              | INDUSTRIAL FINANSWR  | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244300              | INDUSTRIAL FINANSWR  | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| <b>1244300 Total</b> |                      |       | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>   |
| 1244500              | HOME COMFORT         | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244500              | HOME COMFORT         | 0     | 3         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 3          |
| 1244500              | HOME COMFORT         | 0     | 3         | 3         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244500              | HOME COMFORT         | 0     | -5        | 0         | -1        | 0         | -1        | -2        | 0        | 0        | 0          |
| 1244500              | HOME COMFORT         | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244500              | HOME COMFORT         | 0     | -1        | 0         | 0         | -1        | 0         | 0         | 0        | 0        | 0          |
| <b>1244500 Total</b> |                      |       | <b>0</b>  | <b>3</b>  | <b>-1</b> | <b>-1</b> | <b>-1</b> | <b>-2</b> | <b>0</b> | <b>0</b> | <b>3</b>   |
| 1244900              | FINANSWER 12,000     | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244900              | FINANSWER 12,000     | 0     | -1        | 0         | 0         | 0         | 0         | 0         | 0        | 0        | -1         |
| 1244900              | FINANSWER 12,000     | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244900              | FINANSWER 12,000     | 0     | 1         | 0         | 0         | 0         | 0         | 1         | 0        | 0        | 0          |
| 1244900              | FINANSWER 12,000     | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1244900              | FINANSWER 12,000     | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| <b>1244900 Total</b> |                      |       | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>1</b>  | <b>0</b> | <b>0</b> | <b>-1</b>  |
| 1245300              | IRRIGATION FINANSW   | 0     | -20       | 0         | 0         | 0         | 0         | 0         | 0        | 0        | -20        |
| 1245300              | IRRIGATION FINANSW   | 0     | 20        | 20        | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| <b>1245300 Total</b> |                      |       | <b>0</b>  | <b>20</b> | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b> | <b>0</b> | <b>-20</b> |
| 1245400              | RETROFIT ENGY FINANS | 0     | 4         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 4          |
| 1245400              | RETROFIT ENGY FINANS | 0     | 0         | 0         | 0         | 0         | 0         | 0         | 0        | 0        | 0          |
| 1245400              | RETROFIT ENGY FINANS | 0     | -4        | 0         | 0         | 0         | 0         | -4        | 0        | 0        | 0          |
| <b>1245400 Total</b> |                      |       | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>-4</b> | <b>0</b> | <b>0</b> | <b>4</b>   |



### Regulatory Assets

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc  | Total       | Calif    | Oregon   | Wash      | Wyoming  | Utah      | Idaho    | FERC     | Other       |
|----------------------|----------------------|--------|-------------|----------|----------|-----------|----------|-----------|----------|----------|-------------|
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | 1           | 0        | 0        | 0         | 0        | 1         | 0        | 0        | 0           |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| <b>1247000 Total</b> |                      |        | <b>1</b>    | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>1</b>  | <b>0</b> | <b>0</b> | <b>0</b>    |
| 1247100              | CSS/ELI SYSTEM LOANS | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| <b>1247100 Total</b> |                      |        | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>    |
| 1247500              | MAJOR CUST ACCTS     | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1247500              | MAJOR CUST ACCTS     | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| <b>1247500 Total</b> |                      |        | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>    |
| 1249000              | RESV UNCOLL ESC&WZ   | 0      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1249000              | RESV UNCOLL ESC&WZ   | 0      | -249        | 0        | 0        | 0         | 0        | 0         | 0        | 0        | -249        |
| 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      | -1          | 0        | 0        | 0         | 0        | -1        | 0        | 0        | 0           |
| 1249000              | RESV UNCOLL ESC&WZ   | 0      | -2          | 0        | 0        | -2        | 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      | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| <b>1249000 Total</b> |                      |        | <b>-252</b> | <b>0</b> | <b>0</b> | <b>-2</b> | <b>0</b> | <b>-1</b> | <b>0</b> | <b>0</b> | <b>-249</b> |
| 1822200              | UNRECOVER-TROJAN     | 111494 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1822200              | UNRECOVER-TROJAN     | 111495 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1822200              | UNRECOVER-TROJAN     | 185801 | 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     | 185803 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1822200              | UNRECOVER-TROJAN     | 185804 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1822200              | UNRECOVER-TROJAN     | 185805 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| <b>1822200 Total</b> |                      |        | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>    |
| 1822230              | UNRECOVER-TRJ-WA GEN | 111496 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1822230              | UNRECOVER-TRJ-WA GEN | 185808 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| <b>1822230 Total</b> |                      |        | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>    |
| 1822240              | UNRECOVER-OR GEN     | 111497 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1822240              | UNRECOVER-OR GEN     | 185809 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| <b>1822240 Total</b> |                      |        | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>    |
| 1822410              | UNRECOV PLANT-NAUGHT | 185823 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| 1822410              | UNRECOV PLANT-NAUGHT | 185824 | 0           | 0        | 0        | 0         | 0        | 0         | 0        | 0        | 0           |
| <b>1822410 Total</b> |                      |        | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>    |



**Regulatory Assets**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account              | FERC Secondary Acct                              | Alloc | Total       | Calif    | Oregon   | Wash     | Wyoming   | Utah     | Idaho      | FERC     | Other       |
|------------------------------|--|-------|-------------|----------|----------|----------|-----------|----------|------------|----------|-------------|
| 1822410 UNRECOV PLANT-NAUGHT | 185825 Reg Asset - UT - Naughton U3 Costs        | UT    | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1822410 UNRECOV PLANT-NAUGHT | 185826 Reg Asset - WY - Naughton U3 Costs        | WYP   | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| <b>1822410 Total</b>         |  |       | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>   | <b>0</b> | <b>0</b>    |
| 1822600 UNRECOVER-TRAIL MTN  | 111614 REG ASSET-TRAIL MTN MINE UNRECOVD INVEST  | SE    | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1822600 UNRECOVER-TRAIL MTN  | 187058 Trail Mountain Mine Closure Costs         | SE    | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1822600 UNRECOVER-TRAIL MTN  | 187059 TRAIL MTN MINE UNRECOVERED INVEST         | SE    | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| <b>1822600 Total</b>         |  |       | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>   | <b>0</b> | <b>0</b>    |
| 1822700 UNRECOVER-POWERDALE  | 185821 UNRECOVERED PLANT - POWERDALE HYDRO PLAN  | SG-P  | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| <b>1822700 Total</b>         |  |       | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>   | <b>0</b> | <b>0</b>    |
| 1823000 DSR REGULATORY ASSET | 0 DSR REGULATORY ASSETS                          | IDU   | -33         | 0        | 0        | 0        | 0         | 0        | -33        | 0        | 0           |
| 1823000 DSR REGULATORY ASSET | 0 DSR REGULATORY ASSETS                          | OTHER | -741        | 0        | 0        | 0        | 0         | 0        | 0          | 0        | -741        |
| 1823000 DSR REGULATORY ASSET | 0 DSR REGULATORY ASSETS                          | WYP   | -3          | 0        | 0        | 0        | -3        | 0        | 0          | 0        | 0           |
| 1823000 DSR REGULATORY ASSET | 101218 ENERGY FINANSWER - UT 1996                | UT    | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823000 DSR REGULATORY ASSET | 101677 WYOMING ADVANCE _ DALE ESLINGER-CASPER    | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823000 DSR REGULATORY ASSET | 1823000 DSR REGULATORY ASSETS                    | IDU   | -1          | 0        | 0        | 0        | 0         | 0        | -1         | 0        | 0           |
| 1823000 DSR REGULATORY ASSET | 1823000 DSR REGULATORY ASSETS                    | OTHER | -5          | 0        | 0        | 0        | 0         | 0        | 0          | 0        | -5          |
| 1823000 DSR REGULATORY ASSET | 1823000 DSR REGULATORY ASSETS                    | WYP   | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| <b>1823000 Total</b>         |  |       | <b>-783</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>-3</b> | <b>0</b> | <b>-34</b> | <b>0</b> | <b>-746</b> |
| 1823020 IDAI COSTS -NO CALIF | 111499 "REG ASSET-IDAI COSTS, NORCA DIR ACCESS"  | CA    | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823020 IDAI COSTS -NO CALIF | 187001 IDAI COSTS - NO. CA DIRECT ACCESS         | CA    | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| <b>1823020 Total</b>         |  |       | <b>0</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b>   | <b>0</b> | <b>0</b>    |
| 1823040 OR D/R ACC           | 187002 OREGON DIRECT ACCESS                      | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187005 SB 1149 IMPLEMENTATION COSTS - PHASE 1 R  | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187006 SB 1149 IMPLEMENTATION COSTS-SMALL NON-   | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187007 SB 1149 IMPLEMENTATION COSTS-LARGE NON-R  | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187702 SCH 292 DEF TRANSITION ADJ REG ASSET      | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187703 SCH 293 DEF TRANSITION ADJ REG ASSET      | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187704 SCH 294 DEF TRANSITION ADJ REG ASSET      | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187708 SCH 292 SMALL NON-RES SBT1149 ADJ BAL ACC | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187711 SCH 781 DIRECT ACCESS SHOPPING IN         | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187728 SCH 293 SMALL NON-RES SBT1149 ADJ BAL ACC | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187743 SCH 294-25 TRANSITION ADJ BAL ACCT        | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187744 SCH 294-27 TRANSITION ADJ BAL ACCT        | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187764 IMPLEMENTATION COST II - RESIDENTIAL      | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187765 IMPLEMENTATION COST II - NONRESIDENTIAL   | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187766 IMPLEMENTATION COST II - NONRESIDENTIAL   | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187767 IMPLEMENTATION COST 3 - RESIDENTIAL       | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |
| 1823040 OR D/R ACC           | 187768 IMPLEMENTATION COST 3 - NON RES SMALL     | OTHER | 0           | 0        | 0        | 0        | 0         | 0        | 0          | 0        | 0           |



**Regulatory Assets**

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 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc                                    | Total    | Calif    | Oregon   | Wash     | Wyoming  | Utah     | Idaho    | FERC     | Other    |
|----------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 1823040              | OR D/R ACC           | OTHER                                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | IMPLEMENTATION COST 3 - NON RES LARGE    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 IMPLEMENTATION COSTS 4 - RESIDEN  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 IMPLEMENTATION COSTS 4 - SMALL N  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 IMPLEMENTATION COSTS 4 - LARGE NO | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 Implementation Costs 5 - Resident | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 IMPLEMENTATION COSTS 5 - SMALL    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 IMPLEMENTATION COSTS 5 - LARGE N  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 Implementation Costs Phase VI - R | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 Implementation Costs VI - Small   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | SB1149 Implementation Costs VI - Large N | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | IMPLEMENT COST 7 RESIDENTIAL             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | IMPLEMENT COST 7 NON-RESIDENTIAL         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | IMPLEMENT COST 7 NON-RESIDENTIAL         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823040              | OR D/R ACC           | Reg Asset - SB 1149 Balance ReClass      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>1823040 Total</b> |                      |  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| 1823106              | FAS106 REG AST DEF   | WYP                                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823106              | FAS106 REG AST DEF   | FAS 106 REGULATORY ASSET - WYP           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823106              | FAS106 REG AST DEF   | FAS 106 REGULATORY - WYU                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>1823106 Total</b> |                      |  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| 1823109              | FAS109 INC TAX REG   | WA                                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823109              | FAS109 INC TAX REG   | Contra FAS 158/109                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>1823109 Total</b> |                      |  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| 1823150              | FAS143 ARO REG ASSET | OTHER                                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>1823150 Total</b> |                      |  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| 1823600              | P & M ARBITRATION    | SE                                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>1823600 Total</b> |                      |  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| 1823700              | OTH REGA-ENERGY WEST | Contra M&S - Deer Creek Mine M&S         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Contra Ppd - Deer Creek Ppd Royalties    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Contra PP&E - Deer Creek EPIS            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Contra PP&E - Deer Creek ARO Asset       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Contra PP&E A/D - Deer Creek EPIS A/D    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Contra PP&E A/D - Deer Creek ARO Asset   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Contra PP&E A/D - Deer Creek Intang A/D  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Contra PP&E - Deer Creek CWIP            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Contra PP&E - Deer Creek PS&I            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Reg Asset-Deer Creek-Elec Pft In Svc     | 70,603   | 1,052    | 17,353   | 5,481    | 11,789   | 30,348   | 4,556    | 23       | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Reg Asset-Deer Creek-EPIS Intangibles    | 1,078    | 16       | 265      | 84       | 180      | 463      | 70       | 0        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Reg Asset-Deer Creek-CWIP                | 3,960    | 59       | 973      | 307      | 661      | 1,702    | 256      | 1        | 0        |
| 1823700              | OTH REGA-ENERGY WEST | Reg Asset-Deer Creek-PS&I                | 1,614    | 24       | 397      | 125      | 270      | 694      | 104      | 1        | 0        |



**Regulatory Assets**

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| Primary Account | FERC Secondary Account | Alloc | Total   | Calif  | Oregon  | Wash   | Wyoming | Utah    | Idaho  | FERC | Other |
|-----------------|------------------------|-------|---------|--------|---------|--------|---------|---------|--------|------|-------|
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 9,902   | 148    | 2,434   | 769    | 1,653   | 4,256   | 639    | 3    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | OR    | -123    | 0      | -123    | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 94      | 1      | 23      | 7      | 16      | 40      | 6      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | OR    | -4,440  | -66    | -1,091  | -345   | -741    | -1,909  | -287   | -1   | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 149     | 0      | 149     | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | -49,619 | -740   | -12,196 | -3,852 | -8,285  | -21,329 | -3,202 | -16  | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | CA    | 712     | 712    | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | UT    | 171     | 0      | 0       | 0      | 0       | 171     | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | WA    | 3,192   | 0      | 0       | 3,192  | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | WYU   | 1,602   | 0      | 0       | 0      | 1,602   | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 3,800   | 57     | 934     | 295    | 634     | 1,633   | 245    | 1    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 4,492   | 67     | 1,104   | 349    | 750     | 1,931   | 290    | 1    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 843     | 13     | 207     | 65     | 141     | 362     | 54     | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 4,515   | 67     | 1,110   | 351    | 754     | 1,941   | 291    | 1    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 1,609   | 24     | 395     | 125    | 269     | 692     | 104    | 1    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 2,495   | 37     | 613     | 194    | 417     | 1,072   | 161    | 1    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 35,239  | 525    | 8,661   | 2,736  | 5,884   | 15,147  | 2,274  | 11   | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | -2,090  | -31    | -514    | -162   | -349    | -898    | -135   | -1   | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 0       | 0      | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | UT    | 2,201   | 0      | 0       | 0      | 0       | 2,201   | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | WYU   | -4,531  | 0      | 0       | 0      | -4,531  | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 2,979   | 44     | 732     | 231    | 497     | 1,280   | 192    | 1    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 0       | 0      | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | CA    | -1,348  | -1,348 | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | UT    | -924    | 0      | 0       | 0      | 0       | -924    | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | WA    | -6,048  | 0      | 0       | -6,048 | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | WYU   | -376    | 0      | 0       | 0      | -376    | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | CA    | -881    | -881   | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | IDU   | -955    | 0      | 0       | 0      | 0       | 0       | -955   | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | OR    | -4,602  | 0      | -4,602  | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | UT    | -3,142  | 0      | 0       | 0      | 0       | -3,142  | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | WA    | -3,953  | 0      | 0       | -3,953 | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | WYP   | -189    | 0      | 0       | 0      | -189    | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 0       | 0      | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | UT    | -931    | 0      | 0       | 0      | 0       | -931    | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | WYU   | -107    | 0      | 0       | 0      | -107    | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | IDU   | -393    | 0      | 0       | 0      | 0       | 0       | -393   | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | SE    | 0       | 0      | 0       | 0      | 0       | 0       | 0      | 0    | 0     |
| 1823700         | OTH REGA-ENERGY WEST   | UT    | -2,709  | 0      | 0       | 0      | 0       | -2,709  | 0      | 0    | 0     |



**Regulatory Assets**

13 Month Average as of December 2017  
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 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc | Total          | Calif         | Oregon         | Wash          | Wyoming       | Utah           | Idaho         | FERC       | Other          |
|----------------------|----------------------|-------|----------------|---------------|----------------|---------------|---------------|----------------|---------------|------------|----------------|
| 1823700              | OTH REGA-ENERGY WEST | WYU   | -419           | 0             | 0              | 0             | -419          | 0              | 0             | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | SE    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | UT    | -2,980         | 0             | 0              | 0             | 0             | -2,980         | 0             | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | WYU   | -343           | 0             | 0              | 0             | -343          | 0              | 0             | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | IDU   | -96            | 0             | 0              | 0             | 0             | 0              | -96           | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | OR    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | WYP   | 55             | 0             | 0              | 0             | 0             | 55             | 0             | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | WYP   | 151            | 0             | 0              | 0             | 151           | 0              | 0             | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | WYP   | 128            | 0             | 0              | 0             | 128           | 0              | 0             | 0          | 0              |
| 1823700              | OTH REGA-ENERGY WEST | SE    | 115,119        | 1,716         | 28,295         | 8,937         | 19,222        | 49,483         | 7,429         | 37         | 0              |
| 1823700              | OTH REGA-ENERGY WEST | OTHER | -4,299         | 0             | 0              | 0             | 0             | 0              | 0             | 0          | -4,299         |
| 1823700              | OTH REGA-ENERGY WEST | OTHER | -1,813         | 0             | 0              | 0             | 0             | 0              | 0             | 0          | -1,813         |
| 1823700              | OTH REGA-ENERGY WEST | OTHER | -8,130         | 0             | 0              | 0             | 0             | 0              | 0             | 0          | -8,130         |
| 1823700              | OTH REGA-ENERGY WEST | OTHER | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| <b>1823700 Total</b> |                      |       | <b>161,261</b> | <b>1,496</b>  | <b>45,120</b>  | <b>8,887</b>  | <b>29,734</b> | <b>78,596</b>  | <b>11,605</b> | <b>64</b>  | <b>-14,242</b> |
| 1823870              | DEFERRED PENSION     | UT    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | SO    | 485,458        | 10,488        | 131,455        | 38,913        | 66,895        | 209,574        | 28,016        | 117        | 0              |
| 1823870              | DEFERRED PENSION     | UT    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | OR    | -1,519         | 0             | -1,519         | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | WYP   | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | UT    | 142            | 0             | 0              | 0             | 0             | 142            | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | CA    | -137           | -137          | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | WA    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | SO    | -4,102         | -89           | -1,111         | -329          | -565          | -1,771         | -237          | -1         | 0              |
| 1823870              | DEFERRED PENSION     | SO    | 25,344         | 548           | 6,863          | 2,032         | 3,492         | 10,941         | 1,463         | 6          | 0              |
| 1823870              | DEFERRED PENSION     | OR    | 290            | 0             | 290            | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | WYP   | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | UT    | 139            | 0             | 0              | 0             | 0             | 139            | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | CA    | 26             | 26            | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | CA    | -127           | -127          | 0              | 0             | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | SO    | 8,323          | 180           | 2,254          | 667           | 1,147         | 3,593          | 480           | 2          | 0              |
| 1823870              | DEFERRED PENSION     | UT    | -660           | 0             | 0              | -660          | 0             | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | WA    | -542           | 0             | 0              | 0             | -542          | 0              | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | WYU   | 775            | 0             | 0              | 0             | 0             | 775            | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | WYU   | 56             | 0             | 0              | 0             | 0             | 56             | 0             | 0          | 0              |
| 1823870              | DEFERRED PENSION     | SO    | 799            | 17            | 216            | 64            | 110           | 345            | 46            | 0          | 0              |
| <b>1823870 Total</b> |                      |       | <b>514,264</b> | <b>10,906</b> | <b>138,448</b> | <b>40,687</b> | <b>70,593</b> | <b>223,738</b> | <b>29,768</b> | <b>124</b> | <b>0</b>       |
| 1823910              | ENVIR CST UNDR AMORT | SO    | 68             | 1             | 18             | 5             | 9             | 29             | 4             | 0          | 0              |



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 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct  |                                      | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other |
|-----------------|----------------------|--------------------------------------|-------|-------|-------|--------|------|---------|-------|-------|------|-------|
|                 | 102570               | 103407                               |       |       |       |        |      |         |       |       |      |       |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 6     | 0     | 2      | 1    | 1       | 3     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 2,758 | 60    | 747    | 221  | 380     | 1,191 | 159   | 1    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 47    | 1     | 13     | 4    | 6       | 20    | 3     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 152   | 3     | 41     | 12   | 21      | 65    | 9     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 234   | 5     | 63     | 19   | 32      | 101   | 14    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 412   | 9     | 112    | 33   | 57      | 178   | 24    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | ASTORIA YOUNGS BAY CLEANUP           | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | ASTORIA YOUNGS BAY CLEANUP           | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | ASTORIA YOUNGS BAY CLEANUP           | SO    | 16    | 0     | 4      | 1    | 2       | 7     | 1     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | ASTORIA YOUNGS BAY CLEANUP           | SO    | -31   | -1    | -8     | -2   | -4      | -13   | -2    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | ASTORIA YOUNGS BAY CLEANUP           | SO    | 52    | 1     | 14     | 4    | 7       | 22    | 3     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | ASTORIA YOUNGS BAY CLEANUP           | SO    | 308   | 7     | 83     | 25   | 42      | 133   | 18    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | ASTORIA YOUNGS BAY CLEANUP           | SO    | 358   | 8     | 97     | 29   | 49      | 155   | 21    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 12    | 0     | 3      | 1    | 2       | 5     | 1     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 39    | 1     | 10     | 3    | 5       | 17    | 2     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 38    | 1     | 10     | 3    | 5       | 17    | 2     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 65    | 1     | 18     | 5    | 9       | 28    | 4     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 4,885 | 106   | 1,323  | 392  | 673     | 2,109 | 282   | 1    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WASHINGTON NON-DEFERRED COSTS        | WA    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WASHINGTON NON-DEFERRED COSTS        | WA    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WASHINGTON NON-DEFERRED COSTS        | WA    | -8    | 0     | 0      | -8   | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WASHINGTON NON-DEFERRED COSTS        | WA    | -20   | 0     | 0      | -20  | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WASHINGTON NON-DEFERRED COSTS        | WA    | -41   | 0     | 0      | -41  | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WASHINGTON NON-DEFERRED COSTS        | WA    | -80   | 0     | 0      | -80  | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WASHINGTON NON-DEFERRED COSTS        | WA    | -124  | 0     | 0      | -124 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | ASTORIA YOUNGS BAY CLEANUP           | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | D-SM RETAIL MINOR SITES              | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WASHINGTON NON-DEFERRED COSTS        | WA    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | American Barrel (UT)                 | SO    | 291   | 6     | 79     | 23   | 40      | 126   | 17    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | Astoria/Unocal (Downtown)            | SO    | 579   | 13    | 157    | 46   | 80      | 250   | 33    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | Big Fork Hydro Plant (MT)            | SO    | 264   | 6     | 71     | 21   | 36      | 114   | 15    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | Bridger Coal Fuel Oil Spill          | SO    | 249   | 5     | 68     | 20   | 34      | 108   | 14    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | Bridger FGD Pond 1 Closure           | SO    | 485   | 10    | 131    | 39   | 67      | 209   | 28    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | Bridger Plant Oil Spills             | SO    | 335   | 7     | 91     | 27   | 46      | 145   | 19    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | Cedar Stream Plant (UT)              | SO    | 40    | 1     | 11     | 3    | 5       | 17    | 2     | 0    | 0     |



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|-----------------|----------------------|-------|-------|-------|--------|------|---------|-------|-------|------|-------|
| 1823910         | ENVIR CST UNDR AMORT | SO    | 1,046 | 23    | 283    | 84   | 144     | 452   | 60    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 96    | 2     | 26     | 8    | 13      | 41    | 6     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 7     | 0     | 2      | 1    | 1       | 3     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 129   | 3     | 35     | 10   | 18      | 56    | 7     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 206   | 4     | 56     | 17   | 28      | 89    | 12    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 889   | 19    | 241    | 71   | 123     | 384   | 51    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 77    | 2     | 21     | 6    | 11      | 33    | 4     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 806   | 17    | 218    | 65   | 111     | 348   | 46    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 90    | 2     | 24     | 7    | 12      | 39    | 5     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 154   | 3     | 42     | 12   | 21      | 67    | 9     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 2,970 | 64    | 804    | 238  | 409     | 1,282 | 171   | 1    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 10    | 0     | 3      | 1    | 1       | 4     | 1     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 2,136 | 46    | 578    | 171  | 294     | 922   | 123   | 1    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 62    | 1     | 17     | 5    | 9       | 27    | 4     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 96    | 2     | 26     | 8    | 13      | 41    | 6     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 30    | 1     | 8      | 2    | 4       | 13    | 2     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 7     | 0     | 2      | 1    | 1       | 3     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 4     | 0     | 1      | 0    | 1       | 2     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 1     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 310   | 7     | 84     | 25   | 43      | 134   | 18    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 436   | 9     | 118    | 35   | 60      | 188   | 25    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 789   | 17    | 214    | 63   | 109     | 341   | 46    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 27    | 1     | 7      | 2    | 4       | 12    | 2     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 111   | 2     | 30     | 9    | 15      | 48    | 6     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 236   | 5     | 64     | 19   | 33      | 102   | 14    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 248   | 5     | 67     | 20   | 34      | 107   | 14    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WA    | -120  | 0     | 0      | -120 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WA    | -108  | 0     | 0      | -108 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WA    | -131  | 0     | 0      | -131 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WA    | -386  | 0     | 0      | -386 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WA    | -181  | 0     | 0      | -181 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WA    | -108  | 0     | 0      | -108 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WA    | -173  | 0     | 0      | -173 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | WA    | -349  | 0     | 0      | -349 | 0       | 0     | 0     | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 1,688 | 36    | 457    | 135  | 233     | 729   | 97    | 0    | 0     |
| 1823910         | ENVIR CST UNDR AMORT | SO    | 94    | 2     | 26     | 8    | 13      | 41    | 5     | 0    | 0     |









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|-----------------|---|-------|--------|--------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED                       | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | INDUSTRIAL FINANSWER - WYOMING P - 1997   | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | INDUSTRIAL FINANSWER - WYOMING P - 1998   | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | INDUSTRIAL FINANSWER - WYOMING P - 1998   | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | COMMERCIAL RETROFIT - WYOMING P 1998      | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | REFRIGERATION 95                          | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | SUPER GOOD CENTS WYP 1995                 | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | SUPER GOOD CENTS WYP 1996                 | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | SUPER GOOD CENTS WYP 1997                 | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | SUPER GOOD CENTS WYP 1998                 | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | REFRIGERATION 95                          | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | ENERGY FINANSWER95                        | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | IND FINANSWER 95                          | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | IND FINANSWER 96                          | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | INDUSTRIAL FINANSWER - WYOMING U 1997     | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | INDUSTRIAL FINANSWER - WYOMING U 1998     | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | INDUSTRIAL FINANSWER - WYOMING U 1998     | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | SUPER GOOD CENTS95                        | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | ENERGY FINANSWER - WY PPL 1999            | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | INDUSTRIAL FINANSWER - WY PPL 1999        | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | COMMERCIAL RETROFIT - WYOMING - PPL 2000  | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | ENERGY FINANSWER-WYOMING - PPL 2000       | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | INDUSTRIAL FINANSWER-WYOMING - PPL 2000   | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | SELF AUDIT - WYOMING - PPL 2000           | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | SPECIAL CONTRACTS-DSM-WY-PPL 2001         | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | SELF AUDIT - WYOMING - UP&L 2000          | WYU   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | OREGON - DECOUPLING - 2000                | OTHER | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | ENERGY FINANSWER - WASHINGTON             | OTHER | 5,065  | 5,065  | 0      | 0    | 0       | 0    | 0     | 0    | 5,065  |
| 1823920         | INDUSTRIAL FINANSWER - WASHINGTON         | OTHER | 26,337 | 26,337 | 0      | 0    | 0       | 0    | 0     | 0    | 26,337 |
| 1823920         | LOW INCOME - WASHINGTON                   | OTHER | 10,718 | 10,718 | 0      | 0    | 0       | 0    | 0     | 0    | 10,718 |
| 1823920         | SELF AUDIT - WASHINGTON                   | OTHER | 14     | 14     | 0      | 0    | 0       | 0    | 0     | 0    | 14     |
| 1823920         | COMMERCIAL SMALL RETROFIT - WASHINGTON    | OTHER | 788    | 788    | 0      | 0    | 0       | 0    | 0     | 0    | 788    |
| 1823920         | INDUSTRIAL SMALL RETROFIT - WASHINGTON    | OTHER | 13     | 13     | 0      | 0    | 0       | 0    | 0     | 0    | 13     |
| 1823920         | COMMERCIAL RETROFIT LIGHTING - WASHINGTON | OTHER | 624    | 624    | 0      | 0    | 0       | 0    | 0     | 0    | 624    |
| 1823920         | INDUSTRIAL RETROFIT LIGHTING-WA           | OTHER | 88     | 88     | 0      | 0    | 0       | 0    | 0     | 0    | 88     |
| 1823920         | NEEA - WASHINGTON                         | OTHER | 11,185 | 11,185 | 0      | 0    | 0       | 0    | 0     | 0    | 11,185 |
| 1823920         | ENERGY CODE DEVELOPMENT                   | OTHER | 2      | 2      | 0      | 0    | 0       | 0    | 0     | 0    | 2      |
| 1823920         | HOME COMFORT - WASHINGTON                 | OTHER | 162    | 162    | 0      | 0    | 0       | 0    | 0     | 0    | 162    |
| 1823920         | WEATHERIZATION - WASHINGTON               | OTHER | 22     | 22     | 0      | 0    | 0       | 0    | 0     | 0    | 22     |
| 1823920         | HASSLE FREE                               | OTHER | 41     | 41     | 0      | 0    | 0       | 0    | 0     | 0    | 41     |
| 1823920         | COMMERCIAL RETROFIT - WYOMING - PPL 2001  | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | ENERGY FINANSWER - WYOMING PPL - 2001     | WYP   | 0      | 0      | 0      | 0    | 0       | 0    | 0     | 0    | 0      |



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|-----------------|--|-------|----------|-------|--------|------|---------|------|-------|------|----------|
| 1823920         | DSR COSTS AMORTIZED                      | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | INDUSTRIAL FINANSWER-WYOMING - PPL 2001  | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | SELF AUDIT - WYOMING - PPL 2001          | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | SELF AUDIT - WYOMING - UP&L 2001         | WYU   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | COMPACT FLUORESCENT LAMPS - WASHINGTON   | OTHER | 1,183    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,183    |
| 1823920         | RESIDENTIAL PROGRAM RESEARCH - WA        | OTHER | 24       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 24       |
| 1823920         | WA REVENUE RECOVERY - SBC OFFSET         | OTHER | -114,872 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -114,872 |
| 1823920         | ENERGY FINANSWER - UTAH 2001/2002        | OTHER | 1,280    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,280    |
| 1823920         | INDUSTRIAL FINANSWER - UTAH 2001/2002    | OTHER | 1,353    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,353    |
| 1823920         | COMPACT FLUOR LAMPS (CFL) UT 2001/2002   | OTHER | 4,202    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,202    |
| 1823920         | COMMERCIAL SMALL RETROFIT - UT 2001/2002 | OTHER | 848      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 848      |
| 1823920         | INDUSTRIAL SMALL RETROFIT - UT 2002      | OTHER | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | COMMERCIAL RETROFIT LIGHTING - UT 2001/2 | OTHER | 498      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 498      |
| 1823920         | INDUSTRIAL RETROFIT LIGHTING - UT 2001/2 | OTHER | 82       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 82       |
| 1823920         | ENERGY FINANSWER - WYP - 2002            | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | INDUSTRIAL FINANSWER - WYP - 2002        | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | SELF AUDIT - WYP - 2002                  | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | SELF AUDIT - WYU - 2002                  | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | WEB AUDIT PILOT - WA                     | OTHER | 527      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 527      |
| 1823920         | APPLIANCE REBATE - WA                    | OTHER | 18       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 18       |
| 1823920         | INDUSTRIAL RETROFIT LIGHTING - UT 2002   | OTHER | 71       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 71       |
| 1823920         | POWER FORWARD UT 2002                    | OTHER | 115      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 115      |
| 1823920         | A/C LOAD CONTROL PGM - RESIDENTIAL - UT  | OTHER | 28       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 28       |
| 1823920         | SCHOOL ENERGY EDUCATION - WA             | OTHER | 3,807    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,807    |
| 1823920         | COMPACT FLUORESCENT LAMPS (CFL) - WYP 20 | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | AIR CONDITIONING - UT 2002               | OTHER | 24       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 24       |
| 1823920         | HASSELFREE EFFICIENCY - IDU 2003         | IDU   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | REFRIGERATOR RECYCLING PGM - UT 2003     | OTHER | 1,509    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,509    |
| 1823920         | REFRIGERATOR RECYCLING PGM - WA          | OTHER | 3,675    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,675    |
| 1823920         | REFRIGERATOR RECYCLING - WYP 2003        | WYP   | 0        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | A/C LOAD CONTROL - RESIDENTIAL UT 2003   | OTHER | 460      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 460      |
| 1823920         | AIR CONDITIONING - UT 2003               | OTHER | 2,564    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,564    |
| 1823920         | COMMERCIAL RETROFIT LIGHTING - UT 2003   | OTHER | 1,187    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,187    |
| 1823920         | COMMERCIAL SMALL RETROFIT - UT 2003      | OTHER | 895      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 895      |
| 1823920         | COMPACT FLUORESCENT LAMP (CFL) - UT 2002 | OTHER | 13       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 13       |
| 1823920         | ENERGY FINANSWER - UT 2003               | OTHER | 1,542    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,542    |
| 1823920         | INDUSTRIAL FINANSWER - UT 2003           | OTHER | 1,658    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,658    |
| 1823920         | INDUSTRIAL RETROFIT LIGHTING - UT 2003   | OTHER | 191      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 191      |
| 1823920         | INDUSTRIAL SMALL RETROFIT - UTAH - 2003  | OTHER | 14       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 14       |
| 1823920         | POWER FORWARD - UT 2003                  | OTHER | -27      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -27      |



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|-----------------|---------------------|-------|----------|----------|--------|------|---------|------|-------|------|----------|
| 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 | WYP   | 0        | 0        | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0        | 0        | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 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 | 2,910    | 2,910    | 0      | 0    | 0       | 0    | 0     | 0    | 2,910    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,026    | 3,026    | 0      | 0    | 0       | 0    | 0     | 0    | 3,026    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,547    | 1,547    | 0      | 0    | 0       | 0    | 0     | 0    | 1,547    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 285      | 285      | 0      | 0    | 0       | 0    | 0     | 0    | 285      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | -1       | -1       | 0      | 0    | 0       | 0    | 0     | 0    | -1       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,227    | 1,227    | 0      | 0    | 0       | 0    | 0     | 0    | 1,227    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,562    | 2,562    | 0      | 0    | 0       | 0    | 0     | 0    | 2,562    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 230      | 230      | 0      | 0    | 0       | 0    | 0     | 0    | 230      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 51       | 51       | 0      | 0    | 0       | 0    | 0     | 0    | 51       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 54       | 54       | 0      | 0    | 0       | 0    | 0     | 0    | 54       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 89       | 89       | 0      | 0    | 0       | 0    | 0     | 0    | 89       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 129      | 129      | 0      | 0    | 0       | 0    | 0     | 0    | 129      |
| 1823920         | DSR COSTS AMORTIZED | IDU   | 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 | 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 | 561      | 561      | 0      | 0    | 0       | 0    | 0     | 0    | 561      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 76       | 76       | 0      | 0    | 0       | 0    | 0     | 0    | 76       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 9,257    | 9,257    | 0      | 0    | 0       | 0    | 0     | 0    | 9,257    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,275    | 3,275    | 0      | 0    | 0       | 0    | 0     | 0    | 3,275    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 446      | 446      | 0      | 0    | 0       | 0    | 0     | 0    | 446      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 146      | 146      | 0      | 0    | 0       | 0    | 0     | 0    | 146      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | -587,832 | -587,832 | 0      | 0    | 0       | 0    | 0     | 0    | -587,832 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2        | 2        | 0      | 0    | 0       | 0    | 0     | 0    | 2        |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 23       | 23       | 0      | 0    | 0       | 0    | 0     | 0    | 23       |
| 1823920         | DSR COSTS AMORTIZED | IDU   | 0        | 0        | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | DSR COSTS AMORTIZED | IDU   | 0        | 0        | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | DSR COSTS AMORTIZED | IDU   | 0        | 0        | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | DSR COSTS AMORTIZED | IDU   | 0        | 0        | 0      | 0    | 0       | 0    | 0     | 0    | 0        |
| 1823920         | DSR COSTS AMORTIZED | IDU   | 0        | 0        | 0      | 0    | 0       | 0    | 0     | 0    | 0        |



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|-----------------|--|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920         | DSR COSTS AMORTIZED                      | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | ENERGY FINANSWER - ID/JUT 2005           | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | IRRIGATION EFFICIENCY PROGRAM - IDAHO -  | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | LOW INCOME - UTAH - 2005                 | OTHER | 48    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 48    |
| 1823920         | REFRIGERATOR RECYCLING PGM- UTAH - 2005  | OTHER | 3,306 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,306 |
| 1823920         | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 3,060 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,060 |
| 1823920         | AIR CONDITIONING - UTAH - 2005           | OTHER | 2,347 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,347 |
| 1823920         | COMMERCIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 65    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 65    |
| 1823920         | COMMERCIAL SMALL RETROFIT - UTAH - 2005  | OTHER | 223   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 223   |
| 1823920         | ENERGY FINANSWER - UTAH - 2005           | OTHER | 1,476 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,476 |
| 1823920         | INDUSTRIAL FINANSWER - UTAH - 2005       | OTHER | 3,485 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,485 |
| 1823920         | INDUSTRIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 60    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 60    |
| 1823920         | POWER FORWARD - UTAH - 2005              | OTHER | 50    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 50    |
| 1823920         | COMMERCIAL SELF-DIRECT - UTAH - 2005     | OTHER | 67    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 67    |
| 1823920         | INDUSTRIAL SELF-DIRECT - UTAH - 2005     | OTHER | 103   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 103   |
| 1823920         | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 944   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 944   |
| 1823920         | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,967 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,967 |
| 1823920         | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 421   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 421   |
| 1823920         | RETROFIT COMMISSIONING PROGRAM - UTAH -  | OTHER | 105   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 105   |
| 1823920         | C&I LIGHTING LOAD CONTROL - UTAH - 2005  | OTHER | 36    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 36    |
| 1823920         | ENERGY FINANSWER - WYOMING PPL - 2005    | WYP   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | INDUSTRIAL FINANSWER-WYOMING - PPL 2005  | WYP   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | SELF AUDIT - WYOMING - PPL 2005          | WYP   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | REFRIGERATOR RECYCLING - PPL WYOMING - 2 | WYP   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | APPLIANCE INCENTIVE - WASHWISE           | OTHER | 53    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 53    |
| 1823920         | IRRIGATION LOAD CONTROL - UTAH - 2005    | OTHER | 3     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3     |
| 1823920         | ENERGY FINANSWER - WYOMING PPL - 2006    | WYP   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | INDUSTRIAL FINANSWER-WYOMING-PPL_2006    | WYP   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | LOW INCOME-UTAH-2006                     | OTHER | 119   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 119   |
| 1823920         | REFRIGERATOR RECYCLING PGM-UTAH-2006     | OTHER | 3,752 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,752 |
| 1823920         | A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006   | OTHER | 8,624 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 8,624 |
| 1823920         | AIR CONDITIONING-UTAH-2006               | OTHER | 1,499 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,499 |
| 1823920         | ENERGY FINANSWER-UTAH-2006               | OTHER | 2,187 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,187 |
| 1823920         | INDUSTRIAL FINANSWER-WYOMING-UTAH-2006   | OTHER | 2,748 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,748 |
| 1823920         | COMMERCIAL SELF-DIRECT-UTAH-2006         | OTHER | 65    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 65    |



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 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct                      | Alloc | Total   | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other   |
|-----------------|--|-------|---------|-------|--------|------|---------|------|-------|------|---------|
| 1823920         | DSR COSTS AMORTIZED                      | OTHER | 122     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 122     |
| 1823920         | INDUSTRIAL SELF-DIRECT-UTAH-2006         | OTHER | 1,848   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,848   |
| 1823920         | RESIDENTIAL NEW CONSTRUCTION-UTAH-2006   | OTHER | 2,469   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,469   |
| 1823920         | COMMERCIAL FINANSWER EXPRESS-UTAH-2006   | OTHER | 536     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 536     |
| 1823920         | INDUSTRIAL FINANSWER-UTAH-2006           | OTHER | 211     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 211     |
| 1823920         | RETROFIT COMMISSIONING PROGRAM-UTAH-200  | OTHER | 8       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 8       |
| 1823920         | C&I LIGHTING LOAD CONTROL -UTAH-2006     | OTHER | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | CALIFORNIA DSM EXPENSE-2006              | OTHER | 241     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 241     |
| 1823920         | HOME ENERGY EFF INCENTIVE PROG-UTAH-2006 | OTHER | 15,240  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 15,240  |
| 1823920         | HOME ENERGY EFF INCENTIVE PROG-WA-2006   | OTHER | -44,183 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -44,183 |
| 1823920         | HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI | OTHER | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS BEING AMORTIZED                | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS BEING AMORTIZED                | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS BEING AMORTIZED                | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS BEING AMORTIZED                | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS BEING AMORTIZED                | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS BEING AMORTIZED                | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS BEING AMORTIZED                | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS BEING AMORTIZED                | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | ENERGY FINANSWER - WYOMING PPL - 2007    | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | MAJOR CUSTOMER 99                        | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | HOME ENERGY EFF INCENTIVE PRO - PPL WYOM | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | LOW-INCOME WEATHERIZATION - WYOMING PPL- | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | COMMERCIAL FINANSWER EXPRESS - WY - 2007 | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | INDUSTRIAL FINANSWER EXPRESS - WY - 2007 | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | SELF DIRECT - COMMERCIAL - WY - 2007     | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | SELF DIRECT - INDUSTRIAL - WY - 2007     | WYP   | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 5,982   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5,982   |
| 1823920         | AIR CONDITIONING - UTAH - 2007           | OTHER | 883     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 883     |
| 1823920         | ENERGY FINANSWER - UTAH - 2007           | OTHER | 1,952   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,952   |
| 1823920         | INDUSTRIAL FINANSWER - UTAH - 2007       | OTHER | 3,369   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,369   |
| 1823920         | LOW INCOME - UTAH - 2007                 | OTHER | 117     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 117     |
| 1823920         | POWER FORWARD - UTAH - 2007              | OTHER | 50      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 50      |
| 1823920         | REFRIGERATOR RECYCLING PGM- UTAH - 2007  | OTHER | 3,399   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,399   |
| 1823920         | COMMERCIAL SELF-DIRECT - UTAH - 2007     | OTHER | 61      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 61      |
| 1823920         | INDUSTRIAL SELF-DIRECT - UTAH - 2007     | OTHER | 108     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 108     |
| 1823920         | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,936   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,936   |
| 1823920         | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 3,277   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,277   |
| 1823920         | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 968     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 968     |
| 1823920         | RETROFIT COMMISSIONING PROGRAM - UTAH -  | OTHER | 187     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 187     |
| 1823920         | IRRIGATION LOAD CONTROL - UTAH - 2007    | OTHER | 277     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 277     |



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|-----------------|---------------------|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,034 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,034 |
| 1823920         | DSR COSTS AMORTIZED | CA    | 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 | 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 | 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 | WYP   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 7,175 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 7,175 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 526   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 526   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,466 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,466 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4,289 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,289 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 127   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 127   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 50    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 50    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,570 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,570 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 83    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 83    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 126   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 126   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,664 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,664 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,791 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,791 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,133 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,133 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,053 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,053 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 762   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 762   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 7,817 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 7,817 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 9,817 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 9,817 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 500   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 500   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,532 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,532 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 5,215 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5,215 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 162   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 162   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 50    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 50    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,339 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,339 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 53    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 53    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 72    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 72    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,446 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,446 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,258 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,258 |





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|-----------------|---------------------|-------|---------|-------|--------|------|---------|------|-------|------|---------|
| 1823920         | DSR COSTS AMORTIZED | OTHER | 776     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 776     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 947     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 947     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,732   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,732   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 25,439  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 25,439  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 21      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 21      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 96      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 96      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 140     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 140     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 439     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 439     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 86      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 86      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 139     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 139     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 59      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 59      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 5       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 12      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 12      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 236     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 236     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 34      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 34      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 40      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 40      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 34      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 34      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | -10,759 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -10,759 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | -10,609 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -10,609 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | -10,192 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -10,192 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 571     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 571     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4,836   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,836   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,490   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,490   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,246   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,246   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4,524   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,524   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 258     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 258     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 50      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 50      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,370   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,370   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 187     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 187     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 330     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 330     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,605   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,605   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4,107   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,107   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,019   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,019   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 986     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 986     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,513   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,513   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 16,876  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 16,876  |



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|-----------------|---------------------|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,485  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,485  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 11     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 11     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 669    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 669    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 176    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 176    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 740    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 740    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 49     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 49     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 65     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 65     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 127    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 127    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 12     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 12     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 587    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 587    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 55     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 55     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 186    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 186    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 125    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 125    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 724    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 724    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 30     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 30     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 27     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 27     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 6,498  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6,498  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,305  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,305  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,647  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,647  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 5,016  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5,016  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 255    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 255    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,880  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,880  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 126    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 126    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 240    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 240    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,071  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,071  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4,607  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,607  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,233  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,233  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 411    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 411    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,513  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,513  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 11,360 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 11,360 |



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 (Allocated in Thousands)

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|-----------------|---------------------|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,437 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,437 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 30    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 30    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 433   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 433   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 183   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 183   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,070 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,070 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 42    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 42    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 102   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 102   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 168   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 168   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 6     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 268   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 268   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 894   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 894   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 55    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 55    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 51    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 51    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 98    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 98    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 11    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 11    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,308 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,308 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 388   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 388   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 266   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 266   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,296 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,296 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 7     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 7     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 75    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 75    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 74    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 74    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 110   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 110   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,292 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,292 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 5,794 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5,794 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,470 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,470 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 6,899 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6,899 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,935 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,935 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 177   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 177   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,474 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,474 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 172   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 172   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 429   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 429   |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,943 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,943 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 6,221 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6,221 |



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|-----------------|--|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED                      |       | 1,280  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,280  |
| 1823920         | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER |        |       |        |      |         |      |       |      |        |
| 1823920         | RETROFIT COMMISSIONING PROGRAM - UTAH -  | OTHER | 460    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 460    |
| 1823920         | IRRIGATION LOAD CONTROL - UTAH - 2012    | OTHER | 2,097  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,097  |
| 1823920         | HOME ENERGY EFF INCENTIVE PROG - UT 2012 | OTHER | 11,113 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 11,113 |
| 1823920         | OUTREACH and COMMUNICATIONS - UT 2012    | OTHER | 1,836  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,836  |
| 1823920         | COMMERCIAL DIRECT INSTALL - UT 2012      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | COMMERCIAL CURTAILMENT - UT 2012         | OTHER | -30    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -30    |
| 1823920         | ENERGY STORAGE DEMO PROJECT - UT 2012    | OTHER | 6      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6      |
| 1823920         | AGRICULTURAL FINANSWER EXPRESS - UTAH -  | OTHER | 21     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 21     |
| 1823920         | HOME ENERGY REPORTING - UT 2012          | OTHER | 534    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 534    |
| 1823920         | ENERGY FINANSWER-WY-2012 CAT3            | OTHER | 20     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 20     |
| 1823920         | INDUSTRIAL FINANSWER-WY-2012 CAT3        | OTHER | 606    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 606    |
| 1823920         | REFRIGERATOR RECYCLING-WY - 2012 CAT1    | OTHER | 169    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 169    |
| 1823920         | HOME ENERGY EFF INCENT PROG Y-2012 CAT1  | OTHER | 904    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 904    |
| 1823920         | LOW-INCOME WEATHERZTN - WY 2012 CAT1     | OTHER | 31     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 31     |
| 1823920         | COMMERCIAL FINANSWER EXP WY-2012 CAT3    | OTHER | 143    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 143    |
| 1823920         | INDUSTRIAL FINANSWER EXP WY-2012 CAT3    | OTHER | 170    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 170    |
| 1823920         | SELF DIRECT - COMMERCIAL -WY-2012 CAT3   | OTHER | 4      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4      |
| 1823920         | SELF DIRECT -INDUSTRIAL -WY-2012 CAT3    | OTHER | 60     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 60     |
| 1823920         | COMMERCIAL FINANSWER EXP - WY-2012 CAT2  | OTHER | 1,203  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,203  |
| 1823920         | INDUSTRIAL FINAN EXPRESS WY-2012 CAT2    | OTHER | 58     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 58     |
| 1823920         | ENERGY FINANSWER -WY 2012 CAT2           | OTHER | 59     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 59     |
| 1823920         | INDUSTRIAL FINANSWER -WY 2012 CAT2       | OTHER | 205    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 205    |
| 1823920         | SELF DIRECT - COMMERCIAL WY-2012 CAT2    | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 1823920         | SELF DIRECT- INDUSTRIAL WY-2012 CAT2     | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 1823920         | PORTFOLIO WY-2012 CAT1                   | OTHER | 33     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 33     |
| 1823920         | OUTREACH AND COMMUNICATION WATTSMT WY-2  | OTHER | 155    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 155    |
| 1823920         | AGRICULTURAL FINANSWER EXP WY-2012 CAT2  | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 1823920         | AGRICULTURAL FINANSWER EXP WY-2012 CAT3  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | PORTFOLIO WY-2012 CAT2                   | OTHER | 35     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 35     |
| 1823920         | PORTFOLIO WY-2012 CAT3                   | OTHER | 30     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 30     |
| 1823920         | COMMERCIAL CURTAILMENT - OR 2012         | OTHER | -27    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -27    |
| 1823920         | U.of Utah Student Energy Sponsorship- UT | OTHER | 8      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 8      |
| 1823920         | PORTFOLIO - IDAHO                        | OTHER | 2      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2      |
| 1823920         | PORTFOLIO - UTAH                         | OTHER | 42     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 42     |
| 1823920         | CALIFORNIA DSM EXPENSE - 2013            | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | PORTFOLIO - IDAHO 2013                   | OTHER | 38     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 38     |
| 1823920         | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 10,293 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 10,293 |
| 1823920         | AIR CONDITIONING - UTAH - 2013           | OTHER | 66     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 66     |



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|-----------------|---|--------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED                       | 103649 | 1,445  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,445  |
| 1823920         | ENERGY FINANSWER - UTAH - 2013            | 103650 | 2,168  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,168  |
| 1823920         | INDUSTRIAL FINANSWER - UTAH - 2013        | 103651 | 120    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 120    |
| 1823920         | LOW INCOME - UTAH - 2013                  | 103653 | 1,544  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,544  |
| 1823920         | REFRIGERATOR RECYCLING-PGM- UTAH - 2013   | 103654 | 116    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 116    |
| 1823920         | COMMERCIAL SELF-DIRECT - UTAH - 2013      | 103655 | 319    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 319    |
| 1823920         | INDUSTRIAL SELF-DIRECT - UTAH - 2013      | 103656 | 1,314  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,314  |
| 1823920         | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20  | 103657 | 8,290  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 8,290  |
| 1823920         | COMMERCIAL FINANSWER EXPRESS - UTAH - 20  | 103658 | 1,444  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,444  |
| 1823920         | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20  | 103660 | 807    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 807    |
| 1823920         | IRRIGATION LOAD CONTROL - UTAH - 2013     | 103661 | 20,269 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 20,269 |
| 1823920         | HOME ENERGY EFF INCENTIVE PROG - UT 2013  | 103662 | 1,406  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,406  |
| 1823920         | OUTREACH and COMMUNICATIONS - UT 2013     | 103666 | 70     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 70     |
| 1823920         | AGRICULTURAL FINANSWER EXPRESS - UTAH -   | 103671 | 765    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 765    |
| 1823920         | HOME ENERGY REPORTING - UT 2013           | 103673 | 135    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 135    |
| 1823920         | RETROFIT COMMISSIONING PROGRAM - UTAH -   | 103675 | 27     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 27     |
| 1823920         | ENERGY FINANSWER-WY-2013 CAT3             | 103676 | 985    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 985    |
| 1823920         | INDUSTRIAL FINANSWER-WY-2013 CAT3         | 103677 | 130    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 130    |
| 1823920         | REFRIGERATOR RECYCLING-WY -2013 CAT1      | 103678 | 884    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 884    |
| 1823920         | HOME ENERGY EFF INCENT PROG Y-2013 CAT1   | 103679 | 41     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 41     |
| 1823920         | LOW-INCOME WEATHERZTN - WY 2013 CAT1      | 103680 | 424    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 424    |
| 1823920         | COMMERCIAL FINANSWER EXP WY-2013 CAT3     | 103681 | 169    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 169    |
| 1823920         | INDUSTRIAL FINANSWER EXP WY-2013 CAT3     | 103682 | 2      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2      |
| 1823920         | SELF DIRECT - COMMERCIAL -WY-2013 CAT3    | 103683 | 9      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 9      |
| 1823920         | SELF DIRECT -INDUSTRIAL -WY-2013 CAT3     | 103684 | 1,234  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,234  |
| 1823920         | COMMERCIAL FINANSWER EXP- WY-2013 CAT2    | 103685 | 85     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 85     |
| 1823920         | INDUSTRIAL FINAN EXPRESS WY-2013 CAT2     | 103686 | 26     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 26     |
| 1823920         | ENERGY FINANSWER -WY 2013 CAT2            | 103687 | 58     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 58     |
| 1823920         | INDUSTRIAL FINANSWER -WY 2013 CAT2        | 103688 | 2      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2      |
| 1823920         | SELF DIRECT - COMMERCIAL WY-2013 CAT2     | 103689 | 8      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 8      |
| 1823920         | SELF DIRECT- INDUSTRIAL WY-2013 CAT2      | 103690 | 130    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 130    |
| 1823920         | PORTFOLIO WY-2013 CAT1                    | 103691 | 178    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 178    |
| 1823920         | OUTREACH AND COMMUNICATION WATTSMT WY-2   | 103692 | 10     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 10     |
| 1823920         | AGRICULTURAL FINANSWER EXP WY-2013 CAT2   | 103693 | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | AGRICULTURAL FINANSWER EXP WY-2013 CAT3   | 103694 | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | PORTFOLIO WY-2013 CAT2                    | 103695 | 38     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 38     |
| 1823920         | PORTFOLIO WY-2013 CAT3                    | 103698 | 26     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 26     |
| 1823920         | COMMERCIAL CURTAILMENT - OR 2013          | 103700 | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | PORTFOLIO - UTAH 2013                     | 103701 | 435    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 435    |
| 1823920         | U. of Utah Student Energy Sponsorship- UT |        | 2      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2      |



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|-----------------|---|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED                       |       |        |       |        |      |         |      |       |      |        |
| 103732          | COMMERCIAL (WSB) WATTSMART BUSINESS - UT  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103734          | INDUSTRIAL (WSB) WATTSMART BUSINESS - UT  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 12     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 12     |
| 103735          | WSB - WATTSMART BUSINESS - UT- 2013       | OTHER | 5,435  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5,435  |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 6,233  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6,233  |
| 103740          | COMMERCIAL (WSB) WATTSMART BUSINESS - WA  | OTHER | 4,049  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,049  |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 306    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 306    |
| 103741          | INDUSTRIAL WATTSMART BUSINESS - WA-2013   | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 30     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 30     |
| 103742          | WSB - WATTSMART BUSINESS - WA- 2013       | OTHER | 24,564 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 24,564 |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 103743          | AGRICULTURAL (WSB) WATTSMART BUSINESS -   | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 401    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 401    |
| 103744          | CALIFORNIA DSM EXPENSE - 2014             | OTHER | 37     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 37     |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 24,908 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 24,908 |
| 103754          | PORTFOLIO - IDAHO 2014                    | OTHER | 1,630  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,630  |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 60     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 60     |
| 103756          | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20  | OTHER | 144    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 144    |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 597    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 597    |
| 103757          | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 170    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 170    |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 1,585  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,585  |
| 103758          | AIR CONDITIONING - UTAH - 2014            | OTHER | 242    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 242    |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 1,762  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,762  |
| 103759          | COMMERCIAL FINANSWER EXPRESS - UTAH - 20  | OTHER | 1,203  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,203  |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 103760          | ENERGY FINANSWER - UTAH - 2014            | OTHER | 29     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 29     |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 53     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 53     |
| 103761          | HOME ENERGY EFF INCENTIVE PROG - UT 2014  | OTHER | 12,239 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 12,239 |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 6,640  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6,640  |
| 103762          | HOME ENERGY REPORTING - UT 2014           | OTHER | 3,636  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,636  |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 161    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 161    |
| 103763          | INDUSTRIAL FINANSWER - UTAH - 2014        | OTHER | 5      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 4      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4      |
| 103764          | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20  | OTHER | 1,178  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,178  |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 255    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 255    |
| 103765          | IRRIGATION LOAD CONTROL - UTAH - 2014     | OTHER | 32     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 32     |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 71     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 71     |
| 103766          | LOW INCOME - UTAH - 2014                  | OTHER | 1,183  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,183  |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103767          | OUTREACH and COMMUNICATIONS - UT 2014     | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103768          | PORTFOLIO - UTAH 2014                     | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103769          | REFRIGERATOR RECYCLING PGM- UTAH - 2014   | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103770          | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103771          | RETROFIT COMMISSIONING PROGRAM - UTAH -   | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103772          | COMMERCIAL SELF-DIRECT - UTAH - 2014      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103773          | INDUSTRIAL SELF-DIRECT - UTAH - 2014      | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103774          | COMMERCIAL (WSB) WATTSMART BUS - UT- 201  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103775          | INDUSTRIAL (WSB) WATTSMART BUS - UT- 2014 | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103776          | WSB - WATTSMART BUS- UT- 2014             | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103777          | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103778          | U of Utah Student Energy Sponsorship- UT  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103779          | AGRICULTURAL FINANSWER EXP WY-2014 CAT2   | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103780          | AGRICULTURAL FINANSWER EXP WY-2014 CAT3   | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103781          | COMMERCIAL FINANSWER EXP - WY-2014 CAT2   | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103782          | COMMERCIAL FINANSWER EXP WY-2014 CAT3     | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103783          | ENERGY FINANSWER -WY 2014 CAT2            | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103784          | ENERGY FINANSWER-WY-2014 CAT3             | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED                       | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 103785          | HOME ENERGY EFF INCENT PROG Y-2014 CAT1   | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |



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|-----------------|--|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920         | DSR COSTS AMORTIZED                      | OTHER | 95    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 95    |
| 1823920         | INDUSTRIAL FINANSWER -WY- 2014 CAT2      | OTHER | 356   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 356   |
| 1823920         | INDUSTRIAL FINANSWER-WY-2014 CAT3        | OTHER | 136   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 136   |
| 1823920         | INDUSTRIAL FINAN EXPRESS WY-2014 CAT2    | OTHER | 203   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 203   |
| 1823920         | INDUSTRIAL FINANSWER EXP WY-2014 CAT1    | OTHER | 30    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 30    |
| 1823920         | LOW-INCOME WEATHERZTN - WY 2014 CAT1     | OTHER | 157   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 157   |
| 1823920         | OUTREACH AND COMMUNICATION WATTSMT WY-2  | OTHER | 63    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 63    |
| 1823920         | PORTFOLIO WY-2014 CAT1                   | OTHER | 147   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 147   |
| 1823920         | PORTFOLIO WY-2014 CAT2                   | OTHER | 258   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 258   |
| 1823920         | PORTFOLIO WY-2014 CAT3                   | OTHER | 159   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 159   |
| 1823920         | REFRIGERATOR RECYCLING-WY -2014 CAT1     | OTHER | 2     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2     |
| 1823920         | SELF DIRECT - COMMERCIAL WY-2014 CAT2    | OTHER | 2     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2     |
| 1823920         | SELF DIRECT - COMMERCIAL -WY-2014 CAT3   | OTHER | 2     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2     |
| 1823920         | SELF DIRECT- INDUSTRIAL WY-2014 CAT2     | OTHER | 2     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2     |
| 1823920         | SELF DIRECT -INDUSTRIAL -WY-2014 CAT3    | OTHER | 198   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 198   |
| 1823920         | WSB - WATTSMT BUSINESS - CA- 2014        | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | WSB - WATTSMT BUSINESS - ID- 2014        | OTHER | 32    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 32    |
| 1823920         | WSB Small Business Comm - ID-2014        | OTHER | 11    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 11    |
| 1823920         | WSB Small Business Ind - ID 2014         | OTHER | 8     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 8     |
| 1823920         | WSB - Wattsmart Business - WY Cat 2- 201 | OTHER | 26    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 26    |
| 1823920         | WSB - Small Business Comm - WY Cat2 -201 | OTHER | 7     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 7     |
| 1823920         | WSB Small Business Ind - WY Cat2-2014    | OTHER | 5     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5     |
| 1823920         | WSB Small Business Comm- UT-2014         | OTHER | 1,635 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,635 |
| 1823920         | WSB Small Business Ind- UT-2014          | OTHER | 23    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 23    |
| 1823920         | WSB Small Business Comm- WA-2014         | OTHER | 557   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 557   |
| 1823920         | WSB Small Business Ind- WA-2014          | OTHER | 46    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 46    |
| 1823920         | HOME ENERGY REPORTING - ID 2014          | OTHER | 20    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 20    |
| 1823920         | HOME ENERGY REPORTING - WY 2014          | OTHER | 23    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 23    |
| 1823920         | REFRIGERATOR RECYCLING COMM - WASHINGTON | OTHER | 1     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1     |
| 1823920         | WSB Wattsmart Business Agric - ID-2014   | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | WSB Wattsmart Business Comm- WY Cat3 -20 | OTHER | 8     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 8     |
| 1823920         | WSB Wattsmart Business Ind- WY Cat2-2014 | OTHER | 26    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 26    |
| 1823920         | WSB- Wattsmart Business- WY Cat 3- 2014  | OTHER | 5     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5     |
| 1823920         | OUTREACH AND COMMUNICATION ID-2014       | OTHER | 5     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5     |
| 1823920         | CALIFORNIA DSM EXPENSE - 2015            | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823920         | PORTFOLIO - IDAHO 2015                   | OTHER | 23    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 23    |
| 1823920         | WSB - WATTSMT BUSINESS - ID- 2015        | OTHER | 410   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 410   |
| 1823920         | WSB Small Business Comm - ID-2015        | OTHER | 1,345 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,345 |
| 1823920         | WSB Small Business Ind - ID 2015         | OTHER | 264   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 264   |
| 1823920         | HOME ENERGY REPORTING - ID 2015          | OTHER | 136   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 136   |



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|-----------------|---------------------|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED | OTHER | 227    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 227    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 153    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 153    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4,174  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,174  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 18,922 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 18,922 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,878  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,878  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 476    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 476    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 64     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 64     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,611  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,611  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 370    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 370    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,125  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,125  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,890  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,890  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 15,213 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 15,213 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 6,316  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6,316  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4,777  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,777  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 257    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 257    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 6      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3,896  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,896  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 262    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 262    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 97     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 97     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 54     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 54     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 43     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 43     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,207  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,207  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 85     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 85     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 9      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 9      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 30     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 30     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 121    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 121    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 71     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 71     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 29     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 29     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 47     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 47     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 99     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 99     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 639    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 639    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,071  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,071  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 286    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 286    |





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|-----------------|---------------------|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED |       | 139    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 139    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 178    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 178    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 381    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 381    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,487  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,487  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 18     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 18     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 3      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 41     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 41     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 94     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 94     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 98     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 98     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 6      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 166    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 166    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 165    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 165    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,392  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,392  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 220    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 220    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 607    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 607    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 311    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 311    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 4,957  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,957  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 12,572 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 12,572 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 2,335  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,335  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 430    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 430    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 59     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 59     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,313  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,313  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 164    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 164    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 182    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 182    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,565  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,565  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 20,226 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 20,226 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 10,333 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 10,333 |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 114    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 114    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 5,308  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5,308  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 1,099  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,099  |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 5      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5      |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 94     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 94     |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 659    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 659    |
| 1823920         | DSR COSTS AMORTIZED | OTHER | 14     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 14     |



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|-----------------|---------------------|---|---------|-------|--------|------|---------|------|-------|------|---------|
| 1823920         | DSR COSTS AMORTIZED |   | 79      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 79      |
| 1823920         | DSR COSTS AMORTIZED | OUTREACH AND COMMUNICATION WATTSMT WY-2   | 131     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 131     |
| 1823920         | DSR COSTS AMORTIZED | PORTFOLIO WY-2016 CAT1                    | 37      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 37      |
| 1823920         | DSR COSTS AMORTIZED | PORTFOLIO WY-2016 CAT2                    | 45      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 45      |
| 1823920         | DSR COSTS AMORTIZED | PORTFOLIO WY-2016 CAT3                    | 16      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 16      |
| 1823920         | DSR COSTS AMORTIZED | REFRIGERATOR RECYCLING-WY -2016 CAT1      | 1       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1       |
| 1823920         | DSR COSTS AMORTIZED | REFRIG RECYCLE COMM -WY 2016 CAT2         | -1      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -1      |
| 1823920         | DSR COSTS AMORTIZED | REFRIG RECYCLE COMM -WY 2016 CAT3         | 1,449   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,449   |
| 1823920         | DSR COSTS AMORTIZED | WSB- Wattsmart Bus Comm- WY Cat2 -2016    | 193     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 193     |
| 1823920         | DSR COSTS AMORTIZED | WSB- Wattsmart Business Ind -WY Cat2-201  | 912     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 912     |
| 1823920         | DSR COSTS AMORTIZED | WSB - Wattsmart Business - WY Cat 2 - 201 | 467     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 467     |
| 1823920         | DSR COSTS AMORTIZED | WSB Wattsmart Business Comm- WY Cat3 -20  | 1,239   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,239   |
| 1823920         | DSR COSTS AMORTIZED | WBS- Wattsmart Bus Ind- WY Cat3-2016      | 4       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4       |
| 1823920         | DSR COSTS AMORTIZED | WSB- Wattsmart Business Agric- WY Cat2 -  | 2       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2       |
| 1823920         | DSR COSTS AMORTIZED | WSB- Wattsmart Business Agric- WY Cat3 -  | 602     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 602     |
| 1823920         | DSR COSTS AMORTIZED | WSB- Wattsmart Business- WY Cat 3- 2016   | 44      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 44      |
| 1823920         | DSR COSTS AMORTIZED | OUTREACH & COMM WATTSMT WY-2016 CAT2      | 42      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 42      |
| 1823920         | DSR COSTS AMORTIZED | OUTREACH & COMM WATTSMT WY-2016 CAT3      | -841    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -841    |
| 1823920         | DSR COSTS AMORTIZED | WA DSM - 186055 Clear Acct Balance        | 398     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 398     |
| 1823920         | DSR COSTS AMORTIZED | ID DSM - 186025 Clear Acct Balance        | -1,405  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -1,405  |
| 1823920         | DSR COSTS AMORTIZED | WY DSM - 186065 Clear Acct Balance        | -17,805 | 0     | 0      | 0    | 9       | 0    | 64    | 0    | -17,877 |
| 1823930         | DSR COSTS NOT AMORT | WEATHERIZATION 96                         | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | "IDAHO WEATHERIZATION, ID-P 1997"         | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | SUPER GOOD CENT 90                        | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | SUPER GOOD CENT 91                        | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | SUPER GOOD CENT 92                        | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | CASH GRANT ID 92                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | LOW INCOME ID 90                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | LOW INCOME ID 91                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | LOW INCOME ID 92                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | LOW INCOME ID 93                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | LOW INCOME ID 94                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | LOW INCOME ID 95                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | LOW INCOME ID 96                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | "LOW INCOME PROGRAM, ID-UT 1998"          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | CASH GRANT ID 90                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | CASH GRANT ID 91                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | CASH GRANT ID 92                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823930         | DSR COSTS NOT AMORT | CASH GRANT ID 93                          | 0       | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |



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|-----------------|---------------------|---|-------|-------|-------|--------|------|---------|------|-------|------|-------|
|                 | FERC Secondary Acct | ID  |       |       |       |        |      |         |      |       |      |       |
| 1823930         | DSR COSTS NOT AMORT | 101318 CASH GRANT ID 94                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101319 CASH GRANT ID 95                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101320 CASH GRANT ID 96                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101321 "CASH GRANT HIP REGATE, IDAHO - UT 1997" | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101322 "WEATHER LOANS, IDAHO - U 1997"          | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101323 "WEATHER LOANS, IDAHO - U 1998"          | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101324 EARLY PAYOFF ID 92                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101325 EARLY PAYOFF ID 93                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101326 IRRIGATION ID 93                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101327 IRRIGATION ID 94                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101328 IRRIGATION ID 95                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101329 SELF AUDIT - IDAHO-UT 1998               | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101330 REG MOBILE HOME 93                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101331 REG MOBILE HOME 94                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101332 REG MOBILE HOME 95                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101333 REG MOBILE HOME 96                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101334 "REGIONAL MOBILE HOME (MAP), ID-UT 1997" | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101335 TECH MONITOR ID 92                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101336 TECH MONITOR ID 93                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101337 HASSLE FREE ID 92                        | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101338 HASSLE FREE ID 94                        | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101339 HASSLE FREE ID 95                        | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101340 HASSLE FREE ID 96                        | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101341 HASSLE FREE EFFICIENCY - IDAHO-UT 1997   | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101342 HASSLE FREE EFFICIENCY - IDAHO-UT 1998   | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101343 ENERGY FINANSWER91                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101344 ENERGY FINANSWER92                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101345 ENERGY FINANSWER93                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101346 ENERGY FINANSWER94                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101347 ENERGY FINANSWER95                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101348 ENERGY FINANSWER96                       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101349 "ENERGY FINANSWER, ID-UT 1997"           | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101350 "ENERGY FINANSWER, ID-UT 1998"           | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101351 MAJOR CUSTOMER 95                        | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101352 IND FINANSWER 94                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101354 IND FINANSWER 96                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101355 "INDUSTRIAL FINANSWER, ID-UT 1997"       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101356 "INDUSTRIAL FINANSWER, ID-UT 1998"       | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101357 COMM RETROFIT 93                         | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |



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|-----------------|---------------------|--------|--|-------|--------|------|---------|------|-------|------|-------|
| 1823930         | DSR COSTS NOT AMORT | 101358 | FINANSWER 12000 92                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101359 | FINANSWER 12000 93                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101360 | FINANSWER 12000 94                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101361 | WHOLESALE PURCH 92                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101362 | MANF ACQUISITION92                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101363 | HOME COMFORT 92                          | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101364 | REFRIGERATION 92                         | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101365 | REFRIGERATION 93                         | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101366 | REFRIGERATION 94                         | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101367 | REFRIGERATION 95                         | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101368 | REFRIGERATION 96                         | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101369 | SUPER EFFICIENT REFRIGERATOR ID-UT 1997  | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101370 | SUPER EFFICIENT REFRIGERATOR ID-UT 1998  | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101371 | REG ENERGY MNGT 93                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101372 | PROG DEVELOPMNT 93                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101373 | LOAD STUDIES 93                          | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101374 | SUPER GOOD CENTS93                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101375 | SUPER GOOD CENTS94                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101376 | SUPER GOOD CENTS95                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101377 | SUPER GOOD CENTS96                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101378 | "SUPER GOOD CENTS, ID-UT 1997"           | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101379 | "SUPER GOOD CENTS, ID-UT 1998"           | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101380 | INT BEARING VAR 96                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101381 | EF LIGHT PRO 93                          | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101382 | IRRIGATION 93                            | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101383 | DSM OTHER PROGS 94                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101384 | DSM OTHER PROGS 95                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101385 | DSM OTHER PROGS 96                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101386 | MARKET RESEARCH 94                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101387 | MARKET RESEARCH 95                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101388 | MARKET RESEARCH 96                       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101389 | NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101881 | HASSEL FREE EFFICIENCY IDAHO-UT 1999     | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101883 | LOW INCOME WEATHER - 1999                | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101884 | SELF AUDIT - 1999                        | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101886 | ENERGY FINANSWER - IDAHO UP&L - 1999     | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101887 | INDUSTRIAL FINANSWER - IDAHO UP&L - 199  | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101914 | NEEA - IDAHO UTAH 1999                   | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101917 | WEATHERIZATION LOANS - IDAHO UP&L - 1999 | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |



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| 1823930         | DSR COSTS NOT AMORT | 101920 | LOW INCOME BID WZ - IDU 1999             | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101926 | ENERGY FINANSWER - IDAHO-UT 2000         | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101927 | HASSLEFREE EFFICIENCY - IDAHO-UT 2000    | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101928 | INDUSTRIAL FINANSWER - IDAHO-UT 2000     | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101929 | LOW INCOME WZ - IDAHO-UT 2000            | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101930 | SELF AUDIT - IDAHO-UT 2000               | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101950 | "LOW INCOME BID WZ, ID 2000"             | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 101955 | NEEA - IDAHO-UT 2000                     | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102062 | ENERGY FINANSWER - ID-UT 2001            | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102063 | HASSLEFREE EFFICIENCY - ID-UT 2001       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102064 | INDUSTRIAL FINANSWER - ID-UT 2001        | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102065 | LOW INCOME WZ - ID-UT 2001               | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102066 | SELF AUDIT - ID-UT 2001                  | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102079 | NEEA - IDAHO - UTAH 2001                 | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102180 | HASSLEFREE EFFICIENCY - IDU - 2002       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102181 | INDUSTRIAL FINANSWER - IDU - 2002        | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102182 | LOW INCOME WZ - IDU - 2002               | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102183 | SELF AUDIT - IDU - 2002                  | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102184 | NEEA - IDU - 2002 ACTUALS                | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102204 | COMPACT FLUORESCENT - UT 2002            | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102216 | WEATHERIZATION LOANS - RES UT 2003       | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102217 | COMPACT FLOURESCENT - IDU 2002           | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102218 | ENERGY FINANSWER - IDU 2003              | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102219 | INDUSTRIAL FINANSWER - IDU 2003          | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102220 | LOAN INCOME WZ - IDU 2003                | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102221 | NEEA - IDU 2003                          | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102222 | SELF AUDIT - IDAHO-UT 2003               | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102263 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2003 | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102352 | INDUSTRIAL FINANSWER - IDU 2004          | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102353 | LOW INCOME WZ - IDU 2004                 | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102354 | NEEA - IDU 2004                          | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102355 | SELF AUDIT - IDAHO-UT 2004               | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102356 | IRRIGATION INTERRUPTIBLE - IDU 2004      | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102358 | WEATHERIZATION LOANS - RESIDENTIAL UT 20 | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102519 | INDUSTRIAL FINANSWER - IDAHO-UT 2005     | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102520 | LOW INCOME WZ - IDAHO-UT 2005            | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102521 | NEEA - IDAHO - UTAH 2005                 | IDU   | 2      | 0    | 0       | 0    | 0     | 0    | 2     |
| 1823930         | DSR COSTS NOT AMORT | 102522 | SELF AUDIT - IDAHO-UT 2005               | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 102523 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2005 | IDU   | 2      | 0    | 0       | 0    | 0     | 2    | 0     |



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| Primary Account | FERC Secondary Acct                      | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930         | DSR COSTS NOT AMORT                      | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | WEATHERIZATION LOANS - RESIDENTIAL/ID-UT | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | ENERGY FINANSWER ID/UT 2006              | IDU   | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | INDUSTRIAL FINANSWER-ID-UT 2006          | IDU   | 3     | 0     | 0      | 0    | 0       | 0    | 0     | 3    | 0     |
| 1823930         | LOW INCOME WZ -ID-UT 2006                | IDU   | 144   | 0     | 0      | 0    | 0       | 0    | 144   | 0    | 0     |
| 1823930         | NEEA-IDAHO-UTAH 2006                     | IDU   | 359   | 0     | 0      | 0    | 0       | 0    | 359   | 0    | 0     |
| 1823930         | IRRIGATION INTERRUPTIBLE ID-UT 2006      | IDU   | 361   | 0     | 0      | 0    | 0       | 0    | 361   | 0    | 0     |
| 1823930         | WEATHERIZATION LOANS-RESL/ID-UT 2006     | IDU   | 2     | 0     | 0      | 0    | 0       | 0    | 2     | 0    | 0     |
| 1823930         | REFRIGERATOR RECYCLING PGM-ID-UT 2006    | IDU   | 143   | 0     | 0      | 0    | 0       | 0    | 143   | 0    | 0     |
| 1823930         | COMMERCIAL FINANSWER EXPR-ID-UT 2006     | IDU   | 117   | 0     | 0      | 0    | 0       | 0    | 117   | 0    | 0     |
| 1823930         | INDUSTRIAL FINANSWER EXPR-ID-UT 2006     | IDU   | 47    | 0     | 0      | 0    | 0       | 0    | 47    | 0    | 0     |
| 1823930         | IRRIGATION EFFICIENCY PRGRM-ID-UT 2006   | IDU   | 246   | 0     | 0      | 0    | 0       | 0    | 246   | 0    | 0     |
| 1823930         | HOME ENERGY EFFICIENCY INCENTIVE PRGM-I  | IDU   | 103   | 0     | 0      | 0    | 0       | 0    | 103   | 0    | 0     |
| 1823930         | WEATHERIZATION LOANS RESIDL/ ID-UT 2007  | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | ENERGY FINANSWER IDU 2007                | OTHER | 4     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4     |
| 1823930         | Industrial Finanswer ID - 2007           | OTHER | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | IRRIGATION INTERRUPTIBLE ID-UT 2007      | OTHER | 846   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 846   |
| 1823930         | LOW INCOME WZ - ID-UT 2007               | OTHER | 101   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 101   |
| 1823930         | NEEA - IDAHO - UTAH 2007                 | OTHER | 361   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 361   |
| 1823930         | REFRIGERATOR RECYCLING PGM - ID-UT 2007  | OTHER | 123   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 123   |
| 1823930         | COMMERCIAL FINANSWER EXPR - ID-UT 2007   | OTHER | 61    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 61    |
| 1823930         | INDUSTRIAL FINANSWER EXPR - ID-UT 2007   | OTHER | 120   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 120   |
| 1823930         | IRRIGATION EFFICIENCY PRGRM - ID-UT 2007 | OTHER | 275   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 275   |
| 1823930         | HOME ENERGY EFFICIENCY INCENTIVE PROG -  | OTHER | 229   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 229   |
| 1823930         | ENERGY FINANSWER - ID/UT 2008            | OTHER | 19    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 19    |
| 1823930         | INDUSTRIAL FINANSWER - ID-UT 2008        | OTHER | 102   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 102   |
| 1823930         | IRRIGATION INTERRUPTIBLE - IDAHO - 2008  | OTHER | 3,127 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,127 |
| 1823930         | LOW INCOME WEATHERIZATION - IDAHO 2008   | OTHER | 165   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 165   |
| 1823930         | NEEA - IDAHO - 2008                      | OTHER | 317   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 317   |
| 1823930         | REFRIGERATOR RECYCLING PRGM - IDAHO 2008 | OTHER | 113   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 113   |
| 1823930         | COMMERCIAL FINANSWER EXPRESS - IDAHO 200 | OTHER | 108   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 108   |
| 1823930         | INDUSTRIAL FINANSWER - IDAHO - 2008      | OTHER | 58    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 58    |
| 1823930         | IRRIGATION EFFICIENCY PRGM - IDAHO - 200 | OTHER | 268   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 268   |
| 1823930         | HOME ENERGY EFF INCENTIVE PROGRAM - IDAH | OTHER | 490   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 490   |
| 1823930         | CATEGORY 1 - WYOMING - 2008              | OTHER | 17    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 17    |
| 1823930         | CATEGORY 2 - WYOMING - 2008              | OTHER | 9     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 9     |
| 1823930         | CATEGORY 3 - WYOMING - 2008              | OTHER | 33    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 33    |
| 1823930         | ENERGY FINANSWER - ID/UT 2009            | OTHER | 50    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 50    |
| 1823930         | INDUSTRIAL FINANSWER - ID-UT 2009        | OTHER | 309   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 309   |
| 1823930         | IRRIGATION INTERRUPTIBLE ID-UT 2009      | OTHER | 3,816 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,816 |



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|-----------------|---------------------|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930         | DSR COSTS NOT AMORT | 198   | 198   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 198   |
| 1823930         | DSR COSTS NOT AMORT | 287   | 287   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 287   |
| 1823930         | DSR COSTS NOT AMORT | 108   | 108   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 108   |
| 1823930         | DSR COSTS NOT AMORT | 190   | 190   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 190   |
| 1823930         | DSR COSTS NOT AMORT | 74    | 74    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 74    |
| 1823930         | DSR COSTS NOT AMORT | 807   | 807   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 807   |
| 1823930         | DSR COSTS NOT AMORT | 594   | 594   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 594   |
| 1823930         | DSR COSTS NOT AMORT | 47    | 47    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 47    |
| 1823930         | DSR COSTS NOT AMORT | 322   | 322   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 322   |
| 1823930         | DSR COSTS NOT AMORT | 4,283 | 4,283 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 4,283 |
| 1823930         | DSR COSTS NOT AMORT | 134   | 134   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 134   |
| 1823930         | DSR COSTS NOT AMORT | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 166   | 166   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 166   |
| 1823930         | DSR COSTS NOT AMORT | 513   | 513   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 513   |
| 1823930         | DSR COSTS NOT AMORT | 107   | 107   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 107   |
| 1823930         | DSR COSTS NOT AMORT | 637   | 637   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 637   |
| 1823930         | DSR COSTS NOT AMORT | 1,305 | 1,305 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,305 |
| 1823930         | DSR COSTS NOT AMORT | 23    | 23    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 23    |
| 1823930         | DSR COSTS NOT AMORT | 143   | 143   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 143   |
| 1823930         | DSR COSTS NOT AMORT | 37    | 37    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 37    |
| 1823930         | DSR COSTS NOT AMORT | 425   | 425   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 425   |
| 1823930         | DSR COSTS NOT AMORT | 126   | 126   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 126   |
| 1823930         | DSR COSTS NOT AMORT | 632   | 632   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 632   |
| 1823930         | DSR COSTS NOT AMORT | 77    | 77    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 77    |
| 1823930         | DSR COSTS NOT AMORT | 508   | 508   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 508   |
| 1823930         | DSR COSTS NOT AMORT | 699   | 699   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 699   |
| 1823930         | DSR COSTS NOT AMORT | 35    | 35    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 35    |
| 1823930         | DSR COSTS NOT AMORT | 303   | 303   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 303   |
| 1823930         | DSR COSTS NOT AMORT | 44    | 44    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 44    |
| 1823930         | DSR COSTS NOT AMORT | 296   | 296   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 296   |
| 1823930         | DSR COSTS NOT AMORT | 115   | 115   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 115   |
| 1823930         | DSR COSTS NOT AMORT | 706   | 706   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 706   |
| 1823930         | DSR COSTS NOT AMORT | 226   | 226   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 226   |
| 1823930         | DSR COSTS NOT AMORT | 847   | 847   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 847   |
| 1823930         | DSR COSTS NOT AMORT | 789   | 789   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 789   |
| 1823930         | DSR COSTS NOT AMORT | 7     | 7     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 7     |
| 1823930         | DSR COSTS NOT AMORT | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823930         | DSR COSTS NOT AMORT | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |



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|----------------------|---|-------|---------------|----------|----------|----------|----------|----------|----------|--------------|---------------|
| 1823930              | DSR COSTS NOT AMORT                     |       | 6             | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 6             |
| 1823930              | RECOMMISSIONING INDUSTRIAL - UT 2012    | OTHER |               |          |          |          |          |          |          |              |               |
| 1823930              | ENERGY MANAGEMENT-COMM - WA 2012        | OTHER | 0             | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 0             |
| 1823930              | ENERGY MANAGEMENT-IND - WA 2012         | OTHER | 0             | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 0             |
| 1823930              | ENERGY MGMT INDUST- WY CAT2 -2012       | OTHER | 0             | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 0             |
| 1823930              | AGRICULTURAL FINANSWER EXPR - ID 2013   | OTHER | 21            | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 21            |
| 1823930              | ENERGY FINANSWER - ID 2013              | OTHER | 77            | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 77            |
| 1823930              | INDUSTRIAL FINANSWER - ID 2013          | OTHER | 294           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 294           |
| 1823930              | IRRIGATION INTERRUPTIBLE- ID 2013       | OTHER | 0             | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 0             |
| 1823930              | LOW INCOME WZ - ID- 2013                | OTHER | 226           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 226           |
| 1823930              | REFRIGERATOR RECYCLING PGM - ID 2013    | OTHER | 115           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 115           |
| 1823930              | COMMERCIAL FINANSWER EXPR - ID 2013     | OTHER | 615           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 615           |
| 1823930              | INDUSTRIAL FINANSWER EXPR - ID 2013     | OTHER | 363           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 363           |
| 1823930              | IRRIGATION EFFICIENCY PRGRM - ID 2013   | OTHER | 1,222         | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 1,222         |
| 1823930              | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 844           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 844           |
| 1823930              | RECOMMISSIONING INDUSTRIAL - UT 2013    | OTHER | 58            | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 58            |
| 1823930              | AGRICULTURAL FINANSWER EXPR - ID 2014   | OTHER | 122           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 122           |
| 1823930              | COMMERCIAL FINANSWER EXPR - ID 2014     | OTHER | 683           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 683           |
| 1823930              | ENERGY FINANSWER - ID 2014              | OTHER | 154           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 154           |
| 1823930              | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 854           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 854           |
| 1823930              | INDUSTRIAL FINANSWER - ID 2014          | OTHER | 105           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 105           |
| 1823930              | INDUSTRIAL FINANSWER EXPR - ID 2014     | OTHER | 268           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 268           |
| 1823930              | IRRIGATION EFFICIENCY PRGRM - ID 2014   | OTHER | 449           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 449           |
| 1823930              | LOW INCOME WZ - ID- 2014                | OTHER | 298           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 298           |
| 1823930              | REFRIGERATOR RECYCLING PGM - ID 2014    | OTHER | 122           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 122           |
| 1823930              | AGRICULTURAL FINANSWER EXPR - ID 2015   | OTHER | 2             | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 2             |
| 1823930              | COMMERCIAL FINANSWER EXPR - ID 2015     | OTHER | 157           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 157           |
| 1823930              | ENERGY FINANSWER - ID 2015              | OTHER | 6             | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 6             |
| 1823930              | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 848           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 848           |
| 1823930              | INDUSTRIAL FINANSWER - ID 2015          | OTHER | 63            | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 63            |
| 1823930              | INDUSTRIAL FINANSWER EXPR - ID 2015     | OTHER | 80            | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 80            |
| 1823930              | IRRIGATION EFFICIENCY PRGRM - ID 2015   | OTHER | 236           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 236           |
| 1823930              | LOW INCOME WZ - ID- 2015                | OTHER | 296           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 296           |
| 1823930              | REFRIGERATOR RECYCLING PGM - ID 2015    | OTHER | 106           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 106           |
| 1823930              | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 450           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 450           |
| 1823930              | IRRIGATION EFFICIENCY PRGRM - ID 2016   | OTHER | 80            | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 80            |
| 1823930              | LOW INCOME WZ - ID- 2016                | OTHER | 245           | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 245           |
| 1823930              | REFRIGERATOR RECYCLING PGM - ID 2016    | OTHER | 14            | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 14            |
| <b>1823930 Total</b> |   |       | <b>37,942</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>1,529</b> | <b>36,413</b> |
| 1823940              | DSR CARRYING CHARGES                    | IDU   | 0             | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 0             |
| 101391               | DSR CARRY CHG ID-U                      |       |               |          |          |          |          |          |          |              |               |





**Regulatory Assets**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc  | Total                                    | Calif | Oregon       | Wash     | Wyoming  | Utah     | Idaho      | FERC     | Other        |
|----------------------|----------------------|--------|--|-------|--------------|----------|----------|----------|------------|----------|--------------|
| 1823940              | DSR CARRYING CHARGES | 101469 | ENERGY FINANSWER94                       | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101470 | ENERGY FINANSWER95                       | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101471 | ENERGY FINANSWER96                       | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101472 | IND FINANSWER 94                         | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101473 | IND FINANSWER 95                         | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101474 | IND FINANSWER 96                         | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101475 | FINANSWER 12000 94                       | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101477 | COMM RETRO 94                            | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101479 | ECONS 94                                 | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101480 | ECONS 95                                 | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101481 | ECONS 96                                 | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101483 | RFP EUA ONSITE 95                        | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101484 | RFP EUA ONSITE 96                        | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101486 | RFP CES/WAY - CARRYING CHG - UT 1995     | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101487 | RFP CES/WAY - CARRYING CHG - UT 1996     | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101489 | MAJOR ACCOUNTS 94                        | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101490 | MAJOR ACCOUNTS 95                        | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101491 | MAJOR ACCOUNTS 96                        | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101493 | REFRIGERATION 95                         | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101496 | SCHEDULE 5 94                            | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 101497 | MARKET TRANS 96                          | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 102146 | UT CARRYING CHARGE - 2001/2002           | OTHER | 3,457        | 0        | 0        | 0        | 0          | 0        | 3,457        |
| 1823940              | DSR CARRYING CHARGES | 102188 | WA REVENUE RECOVERY - CARRYING CHG PENAL | OTHER | -680         | 0        | 0        | 0        | 0          | 0        | -680         |
| 1823940              | DSR CARRYING CHARGES | 102766 | DSR CARRYING CHARGES                     | IDU   | 163          | 0        | 0        | 0        | 163        | 0        | 0            |
| 1823940              | DSR CARRYING CHARGES | 103140 | Wy DSM - Cat1 - Carrying Charges         | OTHER | -102         | 0        | 0        | 0        | 0          | 0        | -102         |
| 1823940              | DSR CARRYING CHARGES | 103141 | Wy DSM - Cat2 - Carrying Charges         | OTHER | -34          | 0        | 0        | 0        | 0          | 0        | -34          |
| 1823940              | DSR CARRYING CHARGES | 103142 | Wy DSM - Cat3 - Carrying Charges         | OTHER | -86          | 0        | 0        | 0        | 0          | 0        | -86          |
| 1823940              | DSR CARRYING CHARGES | 103279 | CA CARRYING CHRG LIEE - 2011             | OTHER | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| <b>1823940 Total</b> |                      |        |  |       | <b>2,719</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>163</b> | <b>0</b> | <b>2,556</b> |
| 1823950              | DSR DEF AMORTIZATION | 102203 | OR REV - DEF RECOVERY OFFEST 2002        | OTHER | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| <b>1823950 Total</b> |                      |        |  |       | <b>0</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>   | <b>0</b> | <b>0</b>     |
| 1823960              | DSR DEF NET LOST REV | 101662 | NET LOST REVN COMM                       | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823960              | DSR DEF NET LOST REV | 101663 | NET LOST REVN COMM                       | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823960              | DSR DEF NET LOST REV | 101664 | UTAH NET LOST REV - COMM. FINANSWER 1996 | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823960              | DSR DEF NET LOST REV | 101665 | NET LOST REVN ECONS                      | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823960              | DSR DEF NET LOST REV | 101666 | NET LOST REVN ECONS                      | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823960              | DSR DEF NET LOST REV | 101667 | UTAH NET LOST REV - LOW INCOME - 1995    | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823960              | DSR DEF NET LOST REV | 101668 | UTAH NET LOST REV - LOW INCOME - 1996    | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |
| 1823960              | DSR DEF NET LOST REV | 101669 | NET LOST REVN LOW                        | UT    | 0            | 0        | 0        | 0        | 0          | 0        | 0            |





### Regulatory Assets

13 Month Average as of December 2017  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

| Primary Account | FERC Secondary Acct  | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah   | Idaho | FERC | Other  |
|-----------------|----------------------|-------|--------|-------|--------|------|---------|--------|-------|------|--------|
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 4,088  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 4,088  |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 832    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 832    |
| 1823990         | OTHR REG ASSET-N CST | IDU   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | WA    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | -2,006 | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -2,006 |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 2,439  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 2,439  |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 743    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 743    |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 583    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 583    |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 590    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 590    |
| 1823990         | OTHR REG ASSET-N CST | OTHER | -9     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -9     |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 10     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 10     |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 7,610  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 7,610  |
| 1823990         | OTHR REG ASSET-N CST | OTHER | -269   | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -269   |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 89     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 89     |
| 1823990         | OTHR REG ASSET-N CST | OTHER | -3,356 | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -3,356 |
| 1823990         | OTHR REG ASSET-N CST | CA    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | IDU   | 91     | 0     | 0      | 0    | 0       | 0      | 91    | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OR    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | WA    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | WVU   | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | SE    | -5,131 | -76   | -1,261 | -398 | -857    | -2,205 | -331  | -2   | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | -1,807 | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -1,807 |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 2,097  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 2,097  |
| 1823990         | OTHR REG ASSET-N CST | SGCT  | 201    | 3     | 52     | 17   | 30      | 88     | 12    | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | SE    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | WA    | 187    | 0     | 0      | 187  | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | SE    | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |



**Regulatory Assets**

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| Primary Account | FERC Secondary Acct  | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|-----------------|----------------------|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823990         | OTHR REG ASSET-N CST | SE    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | SE    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | WYU   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OR    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | -11    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -11    |
| 1823990         | OTHR REG ASSET-N CST | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | IDU   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | UT    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | WYP   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | WYU   | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | WA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | CA    | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 444    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 444    |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | OTHER | -4,202 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -4,202 |
| 1823990         | OTHR REG ASSET-N CST | OTHER | 42     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 42     |



**Regulatory Assets**

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| Primary Account | FERC Secondary Acct  | Alloc  | Total  | Calif | Oregon | Wash | Wyoming | Utah   | Idaho | FERC | Other  |
|-----------------|----------------------|--------|--------|-------|--------|------|---------|--------|-------|------|--------|
| 1823990         | OTHR REG ASSET-N CST | 187305 | 6      | 0     | 0      | 0    | 0       | 0      | 0     | 6    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187306 | 2,199  | 0     | 0      | 0    | 0       | 2,199  | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187307 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187307 | 277    | 0     | 0      | 0    | 277     | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187311 | -52    | -52   | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187320 | 4,997  | 0     | 0      | 0    | 0       | 0      | 4,997 | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187321 | 1,793  | 0     | 0      | 0    | 0       | 1,793  | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187322 | 6,191  | 0     | 0      | 0    | 6,191   | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187330 | 1,675  | 0     | 0      | 0    | 0       | 0      | 1,675 | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187331 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187332 | 12,056 | 0     | 0      | 0    | 0       | 12,056 | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187333 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187334 | 4,054  | 0     | 0      | 0    | 4,054   | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187335 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187338 | 3,458  | 53    | 890    | 285  | 512     | 1,510  | 207   | 1    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187340 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187345 | 554    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 554    |
| 1823990         | OTHR REG ASSET-N CST | 187346 | 191    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 191    |
| 1823990         | OTHR REG ASSET-N CST | 187347 | 89     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 89     |
| 1823990         | OTHR REG ASSET-N CST | 187350 | 366    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 366    |
| 1823990         | OTHR REG ASSET-N CST | 187351 | 1,029  | 0     | 0      | 0    | 1,029   | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187356 | -3     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -3     |
| 1823990         | OTHR REG ASSET-N CST | 187357 | 22     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 22     |
| 1823990         | OTHR REG ASSET-N CST | 187358 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187359 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187360 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187363 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187365 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187367 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187368 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187370 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187371 | -1,176 | 0     | 0      | 0    | 0       | 0      | 0     | 0    | -1,176 |
| 1823990         | OTHR REG ASSET-N CST | 187372 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187373 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187374 | 0      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187375 | 5      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 5      |
| 1823990         | OTHR REG ASSET-N CST | 187376 | 2,064  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 2,064  |
| 1823990         | OTHR REG ASSET-N CST | 187377 | 2,948  | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 2,948  |
| 1823990         | OTHR REG ASSET-N CST | 187378 | 164    | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 164    |



**Regulatory Assets**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account |                      | FERC Secondary Acct |  |       |         |   |   |   |   |   |   | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other   |
|-----------------|----------------------|---------------------|--|-------|---------|---|---|---|---|---|---|-------|-------|-------|--------|------|---------|------|-------|------|---------|
| 1823990         | OTHR REG ASSET-N CST | 187380              | Reg Asset - UT Solar Incentive Program   | OTHER | -14,726 | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -14,726 |
| 1823990         | OTHR REG ASSET-N CST | 187381              | RegA - CA Solar Feed-In - Recl to Curr   | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187383              | RegA - OR Solar Feed-In - Recl to Curr   | OTHER | -4,032  | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -4,032  |
| 1823990         | OTHR REG ASSET-N CST | 187384              | RegA - UT Solar Feed-In - Recl to Curr   | OTHER | -55     | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -55     |
| 1823990         | OTHR REG ASSET-N CST | 187385              | RegA - Solar Feed-In - Recl to Curr      | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187387              | Reg Asset-Utah STEP Pilot Prog Bal Acct  | OTHER | -2,900  | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -2,900  |
| 1823990         | OTHR REG ASSET-N CST | 187390              | UT-Klamath Hydro Relicensing Costs       | OTHER | 21,054  | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 21,054  |
| 1823990         | OTHR REG ASSET-N CST | 187391              | RegA - CA Solar Feed-In - Recl to Liab   | OTHER | 1,177   | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,177   |
| 1823990         | OTHR REG ASSET-N CST | 187394              | RegA - UT Solar Feed-In - Recl to Liab   | OTHER | 17,560  | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 17,560  |
| 1823990         | OTHR REG ASSET-N CST | 187415              | Reg Asset-UT Subscriber Solar Program    | OTHER | 1,385   | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,385   |
| 1823990         | OTHR REG ASSET-N CST | 187460              | Reg Asset - CA RPS Purchase              | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187470              | Reg A-WA Decoupling Mech Sep16-Jun17     | OTHER | -122    | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -122    |
| 1823990         | OTHR REG ASSET-N CST | 187471              | Reg A-WA Decoupling Mech Jul17-Jun18     | OTHER | -789    | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -789    |
| 1823990         | OTHR REG ASSET-N CST | 187480              | Contra Reg A-WA Decoupling Sep16-Jun17   | OTHER | -473    | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -473    |
| 1823990         | OTHR REG ASSET-N CST | 187481              | Contra Reg A-WA Decoupling Jul17-Jun18   | OTHER | -40     | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -40     |
| 1823990         | OTHR REG ASSET-N CST | 187489              | Reg A-WA Decoupling Mechanism-Reclass    | OTHER | 1,424   | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,424   |
| 1823990         | OTHR REG ASSET-N CST | 187495              | RegA - Other - Recl to Curr              | OTHER | -832    | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -832    |
| 1823990         | OTHR REG ASSET-N CST | 187496              | RegA - OR Asset Sale Gain-Recl to Curr   | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187630              | Reg Asset - UT EIM Expense Deferral      | OTHER | 5,526   | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 5,526   |
| 1823990         | OTHR REG ASSET-N CST | 187631              | Contra Reg Asset - UT EIM Deferral       | OTHER | -5,526  | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -5,526  |
| 1823990         | OTHR REG ASSET-N CST | 187650              | Reg Asset - RPS Compliance Purchases     | OTHER | 598     | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 598     |
| 1823990         | OTHR REG ASSET-N CST | 187764              | IMPLEMENTATION COST II - RESIDENTIAL     | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187765              | IMPLEMENTATION COST II - NON-RESIDENTIAL | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187766              | IMPLEMENTATION COST II - NON-RESIDENTIAL | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187767              | IMPLEMENTATION COST 3 - RESIDENTIAL      | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187768              | IMPLEMENTATION COST 3 - NON RES SMALL    | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187769              | IMPLEMENTATION COST 3 - NON RES LARGE    | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187802              | Reg Asset - CA ECAC CY2012               | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187803              | Reg Asset - CA ECAC CY2013               | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187804              | Reg Asset - CA ECAC CY2014               | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187805              | Reg Asset - CA ECAC CY2015               | OTHER | 782     | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 782     |
| 1823990         | OTHR REG ASSET-N CST | 187806              | Reg Asset - CA ECAC CY2016               | OTHER | 946     | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 946     |
| 1823990         | OTHR REG ASSET-N CST | 187807              | CONTRA REG ASSET - CA ECAC CY2012        | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187808              | Contra Reg Asset - CA ECAC CY2013        | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187809              | Contra Reg Asset - CA ECAC CY2014        | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187810              | Reg Asset - ID ECAM Dec11-Nov12 Mnsanto  | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187811              | Reg Asset - ID ECAM Dec11-Nov12 Agrium   | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187812              | Reg Asset - ID ECAM Dec11-Nov12          | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |
| 1823990         | OTHR REG ASSET-N CST | 187813              | Reg Asset - ID ECAM Dec12-Nov13          | OTHER | 0       | 0 | 0 | 0 | 0 | 0 | 0 | 0     | 0     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0       |



**Regulatory Assets**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account |                      | FERC Secondary Acct |   | Alloc | Total  | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|-----------------|----------------------|---------------------|---|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823990         | OTHR REG ASSET-N CST | 187814              | Reg Asset - ID ECAM Dec13-Nov14         | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187815              | Reg Asset - ID ECAM Dec12-Nov13 Mnsanto | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187816              | REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187817              | Contra Reg Asset - ID ECAM Dec11-Nov12  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187818              | Contra Reg Asset - ID ECAM Dec12-Nov13  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187819              | Contra Reg Asset - ID ECAM Dec13-Nov14  | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187821              | Reg Asset - UT EBA Oct-Dec11            | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187822              | Reg Asset - UT EBA CY2012               | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187823              | Reg Asset - UT EBA Oct11-Dec11          | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187824              | Reg Asset - UT EBA CY2013               | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187825              | Reg Asset - UT EBA CY2014               | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187826              | Reg Asset - UT EBA CY2015               | OTHER | 3,372  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 3,372  |
| 1823990         | OTHR REG ASSET-N CST | 187827              | Reg Asset - UT EBA CY2016               | OTHER | -1,384 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -1,384 |
| 1823990         | OTHR REG ASSET-N CST | 187828              | Reg Asset - UT EBA CY2017               | OTHER | 6,350  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 6,350  |
| 1823990         | OTHR REG ASSET-N CST | 187829              | Reg Asset - UT EBA Group Amortization   | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187832              | Reg Asset - UT RBA CY2012               | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187834              | Reg Asset - UT RBA CY2013               | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187835              | Reg Asset - UT RBA CY2014               | OTHER | 1,038  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 1,038  |
| 1823990         | OTHR REG ASSET-N CST | 187836              | Reg Asset - UT RBA CY2015               | OTHER | -111   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -111   |
| 1823990         | OTHR REG ASSET-N CST | 187837              | Reg Asset - UT RBA CY2016               | OTHER | -547   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -547   |
| 1823990         | OTHR REG ASSET-N CST | 187838              | Reg Asset - UT RBA CY2017               | OTHER | -148   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -148   |
| 1823990         | OTHR REG ASSET-N CST | 187842              | Contra Reg Asset - UT EBA CY2012        | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187844              | Contra Reg Asset - UT EBA CY2013        | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187845              | Contra Reg Asset - UT EBA CY2014        | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187846              | Contra Reg Asset - UT EBA CY2015        | OTHER | -275   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -275   |
| 1823990         | OTHR REG ASSET-N CST | 187847              | Contra Reg Asset - UT EBA CY2016        | OTHER | -3,222 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -3,222 |
| 1823990         | OTHR REG ASSET-N CST | 187848              | Contra Reg Asset - UT EBA CY2017        | OTHER | -273   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -273   |
| 1823990         | OTHR REG ASSET-N CST | 187852              | Reg Asset - WY ECAM CY2012              | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187853              | Reg Asset - WY ECAM CY2013              | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187854              | Reg Asset - WY ECAM CY2014              | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187855              | Reg Asset - WY ECAM CY2015              | OTHER | 2,124  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 2,124  |
| 1823990         | OTHR REG ASSET-N CST | 187856              | Reg Asset - WY ECAM CY2016              | OTHER | -4,815 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -4,815 |
| 1823990         | OTHR REG ASSET-N CST | 187857              | Reg Asset - WY ECAM CY2017              | OTHER | -2,554 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -2,554 |
| 1823990         | OTHR REG ASSET-N CST | 187858              | Reg Asset - WY ECAM CY2018              | OTHER | 22     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 22     |
| 1823990         | OTHR REG ASSET-N CST | 187862              | Reg Asset - WY RRA CY2012               | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187863              | Reg Asset - WY RRA CY2013               | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187864              | Reg Asset - WY RRA CY2014               | OTHER | 0      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 1823990         | OTHR REG ASSET-N CST | 187865              | Reg Asset - WY RRA CY2015               | OTHER | 78     | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 78     |
| 1823990         | OTHR REG ASSET-N CST | 187866              | Reg Asset - WY RRA CY2016               | OTHER | -290   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | -290   |



**Regulatory Assets**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct  | Alloc  | Total                                    | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|--------|--|-------|--------|------|---------|------|-------|------|-------|
| 1823990         | OTHR REG ASSET-N CST | 187867 | Reg Asset - WY RRA CY2017                | 106   | 0      | 0    | 0       | 0    | 0     | 0    | 106   |
| 1823990         | OTHR REG ASSET-N CST | 187872 | Contra Reg Asset - WY ECAM CY2012        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187873 | Contra Reg Asset - WY ECAM CY2013        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187874 | Contra Reg Asset - WY ECAM CY2014        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187875 | Contra Reg Asset - WY ECAM CY2015        | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187876 | CONTRA REG ASSET - WY ECAM CY2016        | -835  | 0      | 0    | 0       | 0    | 0     | 0    | -835  |
| 1823990         | OTHR REG ASSET-N CST | 187877 | Contra Reg Asset - WY ECAM CY2018        | -1    | 0      | 0    | 0       | 0    | 0     | 0    | -1    |
| 1823990         | OTHR REG ASSET-N CST | 187878 | Contra Reg Asset - WY ECAM CY2017        | -142  | 0      | 0    | 0       | 0    | 0     | 0    | -142  |
| 1823990         | OTHR REG ASSET-N CST | 187881 | Deferred Exc RECs in Rates-UT (2011-12)  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187883 | Deferred Exc RECs in Rates-WY (2011-12)  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187886 | Reg Asset-OR RPS Compliance Purchases    | -175  | 0      | 0    | 0       | 0    | 0     | 0    | -175  |
| 1823990         | OTHR REG ASSET-N CST | 187888 | RegA - WA RECs in Rates - Recl to Curr   | -143  | 0      | 0    | 0       | 0    | 0     | 0    | -143  |
| 1823990         | OTHR REG ASSET-N CST | 187889 | RegA - WA RECs in Rates - Balance Recl   | 48    | 0      | 0    | 0       | 0    | 0     | 0    | 48    |
| 1823990         | OTHR REG ASSET-N CST | 187890 | Contra Reg Asset - WA Deferral of RECs   | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187891 | Deferral of Excess RECs in Rates - UT    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187892 | Deferral of Excess RECs in Rates - WA    | 79    | 0      | 0    | 0       | 0    | 0     | 0    | 79    |
| 1823990         | OTHR REG ASSET-N CST | 187893 | Deferral of Excess RECs in Rates - WY    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187894 | RegA - OR RECs in Rates - Recl to Curr   | -23   | 0      | 0    | 0       | 0    | 0     | 0    | -23   |
| 1823990         | OTHR REG ASSET-N CST | 187895 | RegA - OR RECs in Rates - Balance Recl   | 199   | 0      | 0    | 0       | 0    | 0     | 0    | 199   |
| 1823990         | OTHR REG ASSET-N CST | 187896 | RegA - UT RECs in Rates - Recl to Curr   | -857  | 0      | 0    | 0       | 0    | 0     | 0    | -857  |
| 1823990         | OTHR REG ASSET-N CST | 187897 | RegA - UT RECs in Rates - Recl to Liab   | 394   | 0      | 0    | 0       | 0    | 0     | 0    | 394   |
| 1823990         | OTHR REG ASSET-N CST | 187898 | RegA - Def RECs in Rates - Recl to Curr  | -22   | 0      | 0    | 0       | 0    | 0     | 0    | -22   |
| 1823990         | OTHR REG ASSET-N CST | 187899 | RegA - WY RECs in Rates - Recl to Liab   | 246   | 0      | 0    | 0       | 0    | 0     | 0    | 246   |
| 1823990         | OTHR REG ASSET-N CST | 187901 | OR - DEFERRED NET POWER COSTS            | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187902 | UT - DEFERRED NET POWER COSTS            | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187903 | WYO - DEFERRED EXCESS NET POWER COSTS    | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187904 | ID - DEFERRED NET POWER COSTS            | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187905 | CA - DEF NET POWER COSTS                 | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187906 | DEF EXCESS NPC - OR UE116 BRIDGE         | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187907 | OR UE134 POWER COST                      | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187908 | Def Net Power WY - 2007                  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187909 | Def Net Power - Wyoming_2008             | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187911 | REG ASSET - LAKE SIDE LIO. DAMAGES - WY  | 827   | 0      | 0    | 0       | 827  | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187912 | CONTRA - REGULATORY ASSETS               | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187913 | Reg Asset - Goodnoe Hills Liq. Damages - | 351   | 0      | 0    | 0       | 351  | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187914 | "Reg Asset-UT-Liq. Damages JB4, N1&2"    | 577   | 0      | 0    | 0       | 577  | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187915 | Reg Asset-WY-Liq. Damages N2             | 94    | 0      | 0    | 0       | 94   | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187920 | OR-RCAC REV REQUIREMENT                  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1823990         | OTHR REG ASSET-N CST | 187921 | WA-Chehalis Plant Rev Reqmt - Reg Asset  | 0     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |







### Regulatory Assets

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct  | Alloc | Total          | Calif    | Oregon       | Wash       | Wyoming       | Utah          | Idaho        | FERC      | Other         |
|----------------------|----------------------|-------|----------------|----------|--------------|------------|---------------|---------------|--------------|-----------|---------------|
| 1823990              | OTHR REG ASSET-N CST | OTHER | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823990              | OTHR REG ASSET-N CST | OR    | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823990              | OTHR REG ASSET-N CST | SG    | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823990              | OTHR REG ASSET-N CST | OTHER | -2,487         | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -2,487        |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 1,212          | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 1,212         |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 5,726          | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 5,726         |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 3,748          | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 3,748         |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823990              | OTHR REG ASSET-N CST | OTHER | -207           | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -207          |
| 1823990              | OTHR REG ASSET-N CST | OTHER | -123           | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -123          |
| 1823990              | OTHR REG ASSET-N CST | OTHER | -7,526         | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -7,526        |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 80             | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 80            |
| 1823990              | OTHR REG ASSET-N CST | OTHER | -4             | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -4            |
| 1823990              | OTHR REG ASSET-N CST | OTHER | -4,468         | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -4,468        |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 3,379          | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 3,379         |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823990              | OTHR REG ASSET-N CST | OTHER | -666           | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -666          |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 6,867          | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 6,867         |
| 1823990              | OTHR REG ASSET-N CST | OR    | 66             | 0        | 66           | 0          | 0             | 0             | 0            | 0         | 66            |
| 1823990              | OTHR REG ASSET-N CST | OTHER | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| <b>1823990 Total</b> |                      |       | <b>114,056</b> | <b>4</b> | <b>1,007</b> | <b>489</b> | <b>13,364</b> | <b>18,197</b> | <b>7,014</b> | <b>1</b>  | <b>73,979</b> |
| 1823993              | OTH REG ASSET-NON CO | OR    | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823993              | OTH REG ASSET-NON CO | OR    | -10            | 0        | -10          | 0          | 0             | 0             | 0            | 0         | 0             |
| <b>1823993 Total</b> |                      |       | <b>-10</b>     | <b>0</b> | <b>-10</b>   | <b>0</b>   | <b>0</b>      | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b>      |
| 1823994              | OTH REG ASSET-NON CO | WA    | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823994              | OTH REG ASSET-NON CO | WA    | -17            | 0        | 0            | -17        | 0             | 0             | 0            | 0         | 0             |
| <b>1823994 Total</b> |                      |       | <b>-17</b>     | <b>0</b> | <b>0</b>     | <b>-17</b> | <b>0</b>      | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b>      |
| 1823995              | OTH REG ASSET-NON CO | IDU   | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823995              | OTH REG ASSET-NON CO | IDU   | -6             | 0        | 0            | 0          | 0             | 0             | 0            | -6        | 0             |
| <b>1823995 Total</b> |                      |       | <b>-6</b>      | <b>0</b> | <b>0</b>     | <b>0</b>   | <b>0</b>      | <b>0</b>      | <b>0</b>     | <b>-6</b> | <b>0</b>      |
| 1823999              | REGULATORY ASST-OTH  | OTHER | 0              | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 0             |
| 1823999              | REGULATORY ASST-OTH  | OTHER | 261            | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 261           |
| 1823999              | REGULATORY ASST-OTH  | OTHER | -800           | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -800          |
| 1823999              | REGULATORY ASST-OTH  | OTHER | 268            | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 268           |
| 1823999              | REGULATORY ASST-OTH  | OTHER | -863           | 0        | 0            | 0          | 0             | 0             | 0            | 0         | -863          |
| 1823999              | REGULATORY ASST-OTH  | OTHER | 18             | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 18            |
| 1823999              | REGULATORY ASST-OTH  | OTHER | 4,230          | 0        | 0            | 0          | 0             | 0             | 0            | 0         | 4,230         |



**Regulatory Assets**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | Alloc | Total          | Calif         | Oregon         | Wash          | Wyoming        | Utah           | Idaho         | FERC       | Other          |
|----------------------|---------------------|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------------|
| 1823999              | REGULATORY ASST-OTH | OTHER | -35,934        | 0             | 0              | 0             | 0              | 0              | 0             | 0          | -35,934        |
| 1823999              | REGULATORY ASST-OTH | OTHER | 912            | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 912            |
| 1823999              | REGULATORY ASST-OTH | OTHER | -234           | 0             | 0              | 0             | 0              | 0              | 0             | 0          | -234           |
| 1823999              | REGULATORY ASST-OTH | OTHER | 634            | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 634            |
| 1823999              | REGULATORY ASST-OTH | OTHER | 3,974          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 3,974          |
| 1823999              | REGULATORY ASST-OTH | OTHER | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0              |
| <b>1823999 Total</b> |                     |       | <b>-27,533</b> | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>-27,533</b> |
| <b>Grand Total</b>   |                     |       | <b>809,782</b> | <b>13,002</b> | <b>191,745</b> | <b>50,349</b> | <b>117,351</b> | <b>331,996</b> | <b>51,633</b> | <b>196</b> | <b>53,510</b>  |

# **B17.DEPRECIATION RESERVE**



**Depreciation Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                                    | Calif | Oregon     | Wash    | Wyoming  | Utah     | Idaho    | FERC     | Other    |      |
|-----------------|---------------------|---------|--|-------|------------|---------|----------|----------|----------|----------|----------|------|
| 1080000         | AC PR DPR EL PL SR  | 3102000 | LAND RIGHTS                              | SG    | -28,073    | -427    | -7,224   | -2,317   | -4,159   | -12,260  | -1,676   | -9   |
| 1080000         | AC PR DPR EL PL SR  | 3103000 | WATER RIGHTS                             | SG    | -14,473    | -220    | -3,724   | -1,195   | -2,144   | -6,321   | -864     | -5   |
| 1080000         | AC PR DPR EL PL SR  | 3108000 | FEE LAND - LEASED                        | SG    | 0          | 0       | 0        | 0        | 0        | 0        | 0        | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3110000 | STRUCTURES AND IMPROVEMENTS              | SG    | -502,198   | -7,635  | -129,233 | -41,453  | -74,396  | -219,324 | -29,989  | -168 |
| 1080000         | AC PR DPR EL PL SR  | 3120000 | BOILER PLANT EQUIPMENT                   | SG    | -1,761,668 | -26,781 | -453,340 | -145,414 | -260,975 | -769,371 | -105,198 | -589 |
| 1080000         | AC PR DPR EL PL SR  | 3140000 | TURBOGENERATOR UNITS                     | SG    | -406,898   | -6,186  | -104,709 | -33,587  | -60,278  | -177,704 | -24,298  | -136 |
| 1080000         | AC PR DPR EL PL SR  | 3150000 | ACCESSORY ELECTRIC EQUIPMENT             | SG    | -224,440   | -3,412  | -57,756  | -18,526  | -33,249  | -98,019  | -13,402  | -75  |
| 1080000         | AC PR DPR EL PL SR  | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM    | SG    | -35        | -1      | -9       | -3       | -5       | -15      | -2       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT      | SG    | -16,853    | -256    | -4,337   | -1,391   | -2,497   | -7,360   | -1,006   | -6   |
| 1080000         | AC PR DPR EL PL SR  | 3302000 | LAND RIGHTS                              | SG-U  | -44        | -1      | -11      | -4       | -6       | -19      | -3       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3302000 | LAND RIGHTS                              | SG-P  | -3,863     | -59     | -994     | -319     | -572     | -1,687   | -231     | -1   |
| 1080000         | AC PR DPR EL PL SR  | 3303000 | WATER RIGHTS                             | SG-U  | -108       | -2      | -28      | -9       | -16      | -47      | -6       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3304000 | FLOOD RIGHTS                             | SG-U  | -65        | -1      | -17      | -5       | -10      | -28      | -4       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3304000 | FLOOD RIGHTS                             | SG-P  | -212       | -3      | -55      | -18      | -31      | -93      | -13      | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3305000 | LAND RIGHTS - FISH/WILDLIFE              | SG-P  | -158       | -2      | -41      | -13      | -23      | -69      | -9       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3310000 | STRUCTURES AND IMPROVE                   | SG-U  | -4,993     | -76     | -1,285   | -412     | -740     | -2,181   | -298     | -2   |
| 1080000         | AC PR DPR EL PL SR  | 3310000 | STRUCTURES AND IMPROVE                   | SG-P  | -13        | 0       | -3       | -1       | -2       | -6       | -1       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION        | SG-U  | -1,525     | -23     | -393     | -126     | -226     | -666     | -91      | -1   |
| 1080000         | AC PR DPR EL PL SR  | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION        | SG-P  | -28,562    | -434    | -7,350   | -2,358   | -4,231   | -12,474  | -1,706   | -10  |
| 1080000         | AC PR DPR EL PL SR  | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | SG-U  | -32        | -2      | -10      | -10      | -19      | -55      | -7       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | SG-P  | -21,510    | -327    | -5,535   | -1,776   | -3,187   | -9,394   | -1,284   | -7   |
| 1080000         | AC PR DPR EL PL SR  | 3313000 | STRUCTURES AND IMPROVE-RECREATION        | SG-U  | -1,066     | -16     | -274     | -88      | -158     | -466     | -64      | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3313000 | STRUCTURES AND IMPROVE-RECREATION        | SG-P  | -5,886     | -89     | -1,515   | -486     | -872     | -2,571   | -351     | -2   |
| 1080000         | AC PR DPR EL PL SR  | 3320000 | "RESERVOIRS, DAMS & WATERWAYS"           | SG-U  | -16,466    | -250    | -4,237   | -1,359   | -2,439   | -7,191   | -983     | -6   |
| 1080000         | AC PR DPR EL PL SR  | 3320000 | "RESERVOIRS, DAMS & WATERWAYS"           | SG-P  | -1,379     | -21     | -355     | -114     | -204     | -602     | -82      | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | SG-U  | -20,876    | -317    | -5,372   | -1,723   | -3,093   | -9,117   | -1,247   | -7   |
| 1080000         | AC PR DPR EL PL SR  | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | SG-P  | -157,867   | -2,400  | -40,625  | -13,031  | -23,387  | -68,945  | -9,427   | -53  |
| 1080000         | AC PR DPR EL PL SR  | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-U  | -3         | -3      | -50      | -16      | -29      | -84      | -12      | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-P  | -5,796     | -88     | -1,491   | -478     | -859     | -2,531   | -346     | -2   |
| 1080000         | AC PR DPR EL PL SR  | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | SG-U  | -41        | -1      | -19      | -3       | -6       | -18      | -2       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | SG-P  | -74        | -1      | -19      | -6       | -11      | -32      | -4       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3330000 | "WATER WHEELS, TURB & GENERATORS"        | SG-U  | -18,391    | -280    | -4,733   | -1,518   | -2,724   | -8,032   | -1,098   | -6   |
| 1080000         | AC PR DPR EL PL SR  | 3330000 | "WATER WHEELS, TURB & GENERATORS"        | SG-P  | -45,626    | -694    | -11,741  | -3,766   | -6,759   | -19,926  | -2,725   | -15  |
| 1080000         | AC PR DPR EL PL SR  | 3340000 | ACCESSORY ELECTRIC EQUIPMENT             | SG-U  | -6,013     | -91     | -1,547   | -496     | -891     | -2,626   | -359     | -2   |
| 1080000         | AC PR DPR EL PL SR  | 3340000 | ACCESSORY ELECTRIC EQUIPMENT             | SG-P  | -25,628    | -390    | -6,595   | -2,115   | -3,797   | -11,193  | -1,530   | -9   |
| 1080000         | AC PR DPR EL PL SR  | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM     | SG-U  | -6         | 0       | -2       | -1       | -1       | -3       | 0        | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM     | SG-P  | -2,487     | -38     | -640     | -205     | -368     | -1,086   | -149     | -1   |
| 1080000         | AC PR DPR EL PL SR  | 3350000 | MISC POWER PLANT EQUIP                   | SG-U  | -114       | -2      | -29      | -9       | -17      | -50      | -7       | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3350000 | MISC POWER PLANT EQUIP                   | SG-P  | 0          | 0       | 0        | 0        | 0        | 0        | 0        | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION      | SG-P  | -1,294     | -20     | -333     | -107     | -192     | -565     | -77      | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3352000 | MISC POWER PLANT EQUIP - FISH & WILDLIFE | SG-P  | 0          | 0       | 0        | 0        | 0        | 0        | 0        | 0    |
| 1080000         | AC PR DPR EL PL SR  | 3353000 | MISC POWER PLANT EQUIP - RECREATION      | SG-P  | 0          | 0       | 0        | 0        | 0        | 0        | 0        | 0    |



**Depreciation Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct                     | Alloc | Total    | Calif   | Oregon   | Wash    | Wyoming  | Utah     | Idaho   | FERC | Other |
|-----------------|---|-------|----------|---------|----------|---------|----------|----------|---------|------|-------|
| 1080000         | AC PR DPR EL PL SR                      | SG-U  | -903     | -14     | -232     | -75     | -134     | -394     | -54     | 0    | 0     |
| 1080000         | "ROADS, RAILROADS & BRIDGES"            | SG-U  | -7,536   | -115    | -1,939   | -622    | -1,116   | -3,291   | -450    | -3   | 0     |
| 1080000         | "ROADS, RAILROADS & BRIDGES"            | SG-P  | 0        | 0       | 0        | 0       | 0        | 0        | 0       | 0    | 0     |
| 1080000         | WATER RIGHTS - OTHER PRODUCTION         | SG    | -48,308  | -734    | -12,431  | -3,988  | -7,156   | -21,098  | -2,885  | -16  | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | SG    | -3,091   | -47     | -795     | -255    | -458     | -1,350   | -185    | -1   | 0     |
| 1080000         | "FUEL HOLDERS, PRODUCERS, ACCES"        | SG    | -761,586 | -11,578 | -195,983 | -62,864 | -112,822 | -332,606 | -45,478 | -255 | 0     |
| 1080000         | PRIME MOVERS                            | SG    | -96,171  | -1,462  | -24,748  | -7,938  | -14,247  | -42,001  | -5,743  | -32  | 0     |
| 1080000         | GENERATORS                              | SG    | -67,762  | -1,030  | -17,438  | -5,593  | -10,038  | -29,594  | -4,046  | -23  | 0     |
| 1080000         | ACCESSORY ELECTRIC EQUIPMENT            | SG    | -2,919   | -44     | -751     | -241    | -432     | -1,275   | -174    | -1   | 0     |
| 1080000         | MISCELLANEOUS PWR PLANT EQUIP           | SG    | -42,901  | -652    | -11,040  | -3,541  | -6,355   | -18,736  | -2,562  | -14  | 0     |
| 1080000         | LAND RIGHTS                             | SG    | -40,943  | -622    | -10,536  | -3,380  | -6,065   | -17,881  | -2,445  | -14  | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | SG    | -399,347 | -6,071  | -102,766 | -32,963 | -59,160  | -174,406 | -23,847 | -133 | 0     |
| 1080000         | STATION EQUIPMENT                       | SG    | -34,566  | -525    | -8,895   | -2,853  | -5,121   | -15,096  | -2,064  | -12  | 0     |
| 1080000         | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG    | -5,130   | -78     | -1,320   | -423    | -760     | -2,240   | -306    | -2   | 0     |
| 1080000         | TOWERS AND FIXTURES                     | SG    | -314,162 | -4,776  | -80,845  | -25,932 | -46,540  | -137,204 | -18,760 | -105 | 0     |
| 1080000         | POLES AND FIXTURES                      | SG    | -326,312 | -4,961  | -83,972  | -26,935 | -48,340  | -142,510 | -19,486 | -109 | 0     |
| 1080000         | OVERHEAD CONDUCTORS & DEVICES           | SG    | -470,294 | -7,150  | -121,023 | -38,820 | -69,670  | -205,391 | -28,084 | -157 | 0     |
| 1080000         | UNDERGROUND CONDUIT                     | SG    | -947     | -14     | -244     | -78     | -140     | -414     | -57     | 0    | 0     |
| 1080000         | UNDERGROUND CONDUCTORS & DEVICES        | SG    | -2,344   | -36     | -603     | -194    | -347     | -1,024   | -140    | -1   | 0     |
| 1080000         | ROADS AND TRAILS                        | SG    | -4,737   | -72     | -1,219   | -391    | -702     | -2,069   | -283    | -2   | 0     |
| 1080000         | LAND OWNED IN FEE                       | UT    | 0        | 0       | 0        | 0       | 0        | 0        | 0       | 0    | 0     |
| 1080000         | LAND RIGHTS                             | IDU   | -590     | 0       | 0        | 0       | 0        | 0        | -590    | 0    | 0     |
| 1080000         | LAND RIGHTS                             | OR    | -2,921   | 0       | -2,921   | 0       | 0        | 0        | 0       | 0    | 0     |
| 1080000         | LAND RIGHTS                             | CA    | -722     | -722    | 0        | 0       | 0        | 0        | 0       | 0    | 0     |
| 1080000         | LAND RIGHTS                             | UT    | -3,000   | 0       | 0        | 0       | 0        | -3,000   | 0       | 0    | 0     |
| 1080000         | LAND RIGHTS                             | WA    | -177     | 0       | 0        | -177    | 0        | 0        | 0       | 0    | 0     |
| 1080000         | LAND RIGHTS                             | WYP   | -1,286   | 0       | 0        | 0       | -1,286   | 0        | 0       | 0    | 0     |
| 1080000         | LAND RIGHTS                             | WYU   | -951     | 0       | 0        | 0       | -951     | 0        | 0       | 0    | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | IDU   | -667     | 0       | 0        | 0       | 0        | 0        | -667    | 0    | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | OR    | -7,118   | 0       | -7,118   | 0       | 0        | 0        | 0       | 0    | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | CA    | -1,260   | -1,260  | 0        | 0       | 0        | 0        | 0       | 0    | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | UT    | -11,229  | 0       | 0        | 0       | 0        | -11,229  | 0       | 0    | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | WA    | -1,047   | 0       | 0        | -1,047  | 0        | 0        | 0       | 0    | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | WYP   | -3,455   | 0       | 0        | 0       | -3,455   | 0        | 0       | 0    | 0     |
| 1080000         | STRUCTURES & IMPROVEMENTS               | WYU   | -495     | 0       | 0        | 0       | -495     | 0        | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT                       | IDU   | -11,790  | 0       | 0        | 0       | 0        | 0        | -11,790 | 0    | 0     |
| 1080000         | STATION EQUIPMENT                       | OR    | -78,733  | 0       | -78,733  | 0       | 0        | 0        | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT                       | CA    | -7,260   | -7,260  | 0        | 0       | 0        | 0        | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT                       | UT    | -109,881 | 0       | 0        | 0       | 0        | -109,881 | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT                       | WA    | -20,571  | 0       | 0        | -20,571 | 0        | 0        | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT                       | WYP   | -37,779  | 0       | 0        | 0       | -37,779  | 0        | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT                       | WYU   | -3,005   | 0       | 0        | 0       | -3,005   | 0        | 0       | 0    | 0     |



**Depreciation Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct                   | Alloc   | Total    | Calif    | Oregon | Wash    | Wyoming | Utah     | Idaho   | FERC | Other |
|-----------------|---------------------------------------|---------|----------|----------|--------|---------|---------|----------|---------|------|-------|
| 1080000         | AC PR DPR EL PL SR                    | 3627000 | -152     | 0        | 0      | 0       | 0       | 0        | 0       | -152 | 0     |
| 1080000         | STATION EQUIPMENT-SUPERVISORY & ALARM | 3627000 | -1,124   | 0        | -1,124 | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3627000 | -198     | -198     | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT-SUPERVISORY & ALARM | 3627000 | -1,375   | 0        | 0      | -366    | 0       | -1,375   | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3627000 | -366     | -366     | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT-SUPERVISORY & ALARM | 3627000 | -716     | 0        | 0      | -716    | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3627000 | -21      | -21      | 0      | 0       | -21     | 0        | 0       | 0    | 0     |
| 1080000         | STATION EQUIPMENT-SUPERVISORY & ALARM | 3640000 | -38,113  | 0        | 0      | 0       | 0       | 0        | -38,113 | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3640000 | -252,852 | -252,852 | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | "POLES, TOWERS AND FIXTURES"          | 3640000 | -36,878  | -36,878  | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3640000 | -149,537 | -149,537 | 0      | 0       | 0       | -149,537 | 0       | 0    | 0     |
| 1080000         | "POLES, TOWERS AND FIXTURES"          | 3640000 | -65,854  | -65,854  | 0      | -65,854 | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3640000 | -63,859  | -63,859  | 0      | 0       | -63,859 | 0        | 0       | 0    | 0     |
| 1080000         | "POLES, TOWERS AND FIXTURES"          | 3640000 | -14,391  | -14,391  | 0      | 0       | -14,391 | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3650000 | -16,820  | -16,820  | 0      | 0       | 0       | 0        | -16,820 | 0    | 0     |
| 1080000         | OVERHEAD CONDUCTORS & DEVICES         | 3650000 | -129,113 | -129,113 | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3650000 | -18,545  | -18,545  | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | OVERHEAD CONDUCTORS & DEVICES         | 3650000 | -83,013  | -83,013  | 0      | 0       | 0       | -83,013  | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3650000 | -32,272  | -32,272  | 0      | -32,272 | 0       | 0        | 0       | 0    | 0     |
| 1080000         | OVERHEAD CONDUCTORS & DEVICES         | 3650000 | -35,645  | -35,645  | 0      | 0       | -35,645 | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3650000 | -4,801   | -4,801   | 0      | 0       | -4,801  | 0        | 0       | 0    | 0     |
| 1080000         | OVERHEAD CONDUCTORS & DEVICES         | 3660000 | -4,219   | -4,219   | 0      | 0       | 0       | 0        | -4,219  | 0    | 0     |
| 1080000         | UNDERGROUND CONDUIT                   | 3660000 | -43,647  | -43,647  | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3660000 | -11,448  | -11,448  | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | UNDERGROUND CONDUIT                   | 3660000 | -78,606  | -78,606  | 0      | 0       | 0       | -78,606  | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3660000 | -10,366  | -10,366  | 0      | -10,366 | 0       | 0        | 0       | 0    | 0     |
| 1080000         | UNDERGROUND CONDUIT                   | 3660000 | -9,439   | -9,439   | 0      | 0       | -9,439  | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3660000 | -2,883   | -2,883   | 0      | 0       | -2,883  | 0        | 0       | 0    | 0     |
| 1080000         | UNDERGROUND CONDUIT                   | 3670000 | -13,500  | -13,500  | 0      | 0       | 0       | 0        | -13,500 | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3670000 | -83,398  | -83,398  | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | UNDERGROUND CONDUCTORS & DEVICES      | 3670000 | -13,326  | -13,326  | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3670000 | -218,958 | -218,958 | 0      | 0       | 0       | -218,958 | 0       | 0    | 0     |
| 1080000         | UNDERGROUND CONDUCTORS & DEVICES      | 3670000 | -12,415  | -12,415  | 0      | -12,415 | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3670000 | -23,186  | -23,186  | 0      | 0       | -23,186 | 0        | 0       | 0    | 0     |
| 1080000         | UNDERGROUND CONDUCTORS & DEVICES      | 3670000 | -14,506  | -14,506  | 0      | 0       | -14,506 | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3680000 | -27,875  | -27,875  | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | LINE TRANSFORMERS                     | 3680000 | -228,541 | -228,541 | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3680000 | -29,425  | -29,425  | 0      | 0       | 0       | 0        | 0       | 0    | 0     |
| 1080000         | LINE TRANSFORMERS                     | 3680000 | -125,748 | -125,748 | 0      | 0       | 0       | -125,748 | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3680000 | -57,235  | -57,235  | 0      | 0       | -57,235 | 0        | 0       | 0    | 0     |
| 1080000         | LINE TRANSFORMERS                     | 3680000 | -40,120  | -40,120  | 0      | 0       | -40,120 | 0        | 0       | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR                    | 3680000 | -6,397   | -6,397   | 0      | 0       | -6,397  | 0        | 0       | 0    | 0     |
| 1080000         | LINE TRANSFORMERS                     |         |          |          |        |         |         |          |         |      |       |



**Depreciation Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                            | Calif | Oregon  | Wash   | Wyoming | Utah    | Idaho   | FERC   | Other |
|-----------------|---------------------|---------|----------------------------------|-------|---------|--------|---------|---------|---------|--------|-------|
| 1080000         | AC PR DPR EL PL SR  | 3691000 | SERVICES - OVERHEAD              | IDU   | -4,789  | 0      | 0       | 0       | 0       | -4,789 | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3691000 | SERVICES - OVERHEAD              | OR    | -35,464 | 0      | -35,464 | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3691000 | SERVICES - OVERHEAD              | CA    | -2,898  | -2,898 | 0       | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3691000 | SERVICES - OVERHEAD              | UT    | -38,341 | 0      | 0       | -38,341 | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3691000 | SERVICES - OVERHEAD              | WA    | -8,218  | 0      | -8,218  | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3691000 | SERVICES - OVERHEAD              | WYP   | -5,607  | 0      | 0       | -5,607  | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3691000 | SERVICES - OVERHEAD              | WYU   | -830    | 0      | 0       | -830    | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3692000 | SERVICES - UNDERGROUND           | IDU   | -12,027 | 0      | 0       | 0       | -12,027 | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3692000 | SERVICES - UNDERGROUND           | OR    | -85,864 | 0      | -85,864 | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3692000 | SERVICES - UNDERGROUND           | CA    | -5,859  | -5,859 | 0       | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3692000 | SERVICES - UNDERGROUND           | UT    | -61,932 | 0      | 0       | -61,932 | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3692000 | SERVICES - UNDERGROUND           | WA    | -18,359 | 0      | -18,359 | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3692000 | SERVICES - UNDERGROUND           | WYP   | -13,592 | 0      | 0       | -13,592 | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3692000 | SERVICES - UNDERGROUND           | WYU   | -3,569  | 0      | 0       | -3,569  | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3700000 | METERS                           | IDU   | -9,992  | 0      | 0       | 0       | -9,992  | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3700000 | METERS                           | OR    | -34,239 | 0      | -34,239 | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3700000 | METERS                           | CA    | -2,221  | -2,221 | 0       | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3700000 | METERS                           | UT    | -40,609 | 0      | 0       | -40,609 | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3700000 | METERS                           | WA    | -4,483  | 0      | -4,483  | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3700000 | METERS                           | WYP   | -4,313  | 0      | 0       | -4,313  | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3700000 | METERS                           | WYU   | -1,123  | 0      | 0       | -1,123  | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3710000 | INSTALL ON CUSTOMERS PREMISES    | IDU   | -142    | 0      | 0       | 0       | -142    | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3710000 | INSTALL ON CUSTOMERS PREMISES    | OR    | -2,121  | 0      | -2,121  | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3710000 | INSTALL ON CUSTOMERS PREMISES    | CA    | -208    | -208   | 0       | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3710000 | INSTALL ON CUSTOMERS PREMISES    | UT    | -3,416  | 0      | 0       | -3,416  | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3710000 | INSTALL ON CUSTOMERS PREMISES    | WA    | -363    | 0      | -363    | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3710000 | INSTALL ON CUSTOMERS PREMISES    | WYP   | -873    | 0      | -873    | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3710000 | INSTALL ON CUSTOMERS PREMISES    | WYU   | -1,142  | 0      | 0       | -1,142  | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU   | -445    | 0      | 0       | 0       | -445    | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR    | -10,806 | 0      | -10,806 | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA    | -577    | -577   | 0       | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT    | -12,542 | 0      | 0       | -12,542 | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA    | -2,079  | 0      | -2,079  | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP   | -3,403  | 0      | 0       | -3,403  | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU   | -1,104  | 0      | 0       | -1,104  | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3892000 | LAND RIGHTS                      | IDU   | -4      | 0      | 0       | 0       | 0       | -4     | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3892000 | LAND RIGHTS                      | SG    | -1      | 0      | 0       | 0       | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3892000 | LAND RIGHTS                      | UT    | -29     | 0      | 0       | 0       | -29     | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3892000 | LAND RIGHTS                      | WA    | -14     | 0      | 0       | -14     | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3892000 | LAND RIGHTS                      | WYP   | -6      | 0      | 0       | -6      | 0       | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS      | WYU   | -2,148  | -53    | -676    | -164    | -1,014  | -89    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS      | IDU   | -4,659  | 0      | 0       | 0       | -4,659  | 0      | 0     |





**Depreciation Reserve**

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|-----------------|---------------------|---------|---|-------|---------|------|---------|--------|---------|---------|--------|
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | OR    | -9,623  | 0    | -9,623  | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | SE    | -345    | -5   | -85     | -27    | -58     | -148    | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | SG    | -2,729  | -41  | -702    | -225   | -404    | -1,192  | -163   |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | CA    | -687    | -687 | 0       | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | SO    | -28,758 | -621 | -7,787  | -2,305 | -3,963  | -12,415 | -7     |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | UT    | -12,299 | 0    | 0       | 0      | -12,299 | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | WA    | -6,963  | 0    | 0       | -6,963 | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | WY    | -1,461  | 0    | 0       | 0      | -1,461  | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3900000 | STRUCTURES AND IMPROVEMENTS             | WYU   | -1,495  | 0    | 0       | -1,495 | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | CN    | -2,263  | -56  | -713    | -160   | -173    | -1,069  | -94    |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | IDU   | -38     | 0    | 0       | 0      | 0       | -38     | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | OR    | -869    | 0    | -869    | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | SE    | -3      | 0    | -1      | 0      | 0       | -1      | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | SG    | -865    | -13  | -223    | -71    | -128    | -378    | -52    |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | CA    | -70     | -70  | 0       | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | SO    | -15,887 | -343 | -4,302  | -1,273 | -2,189  | -6,858  | -917   |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | UT    | -244    | 0    | 0       | 0      | 0       | -244    | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | WA    | -32     | 0    | 0       | -32    | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | WY    | -262    | 0    | 0       | 0      | -262    | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | OFFICE FURNITURE                        | WYU   | -9      | 0    | 0       | 0      | -9      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3910000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN    | -1,881  | -46  | -592    | -133   | -143    | -888    | -78    |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU   | -273    | 0    | 0       | 0      | 0       | -273    | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR    | -1,090  | 0    | -1,090  | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE    | -75     | -1   | -18     | -6     | -12     | -32     | -5     |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG    | -1,161  | -18  | -299    | -96    | -172    | -507    | -69    |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA    | -93     | -93  | 0       | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO    | -18,904 | -408 | -5,119  | -1,515 | -2,605  | -8,161  | -1,091 |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT    | -1,047  | 0    | 0       | 0      | 0       | -1,047  | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA    | -168    | 0    | 0       | -168   | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WY    | -885    | 0    | 0       | 0      | -885    | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU   | -47     | 0    | 0       | 0      | -47     | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3913000 | OFFICE EQUIPMENT                        | CN    | -5      | 0    | -2      | 0      | 0       | -2      | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3913000 | OFFICE EQUIPMENT                        | IDU   | -1      | 0    | 0       | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3913000 | OFFICE EQUIPMENT                        | OR    | -9      | 0    | -9      | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3913000 | OFFICE EQUIPMENT                        | SG    | -67     | -1   | -17     | -6     | -10     | -29     | -4     |
| 1080000         | AC PR DPR EL PL SR  | 3913000 | OFFICE EQUIPMENT                        | SO    | -194    | -4   | -52     | -16    | -27     | -84     | -11    |
| 1080000         | AC PR DPR EL PL SR  | 3913000 | OFFICE EQUIPMENT                        | UT    | 0       | 0    | 0       | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3913000 | OFFICE EQUIPMENT                        | WA    | -1      | 0    | 0       | 0      | -1      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3913000 | OFFICE EQUIPMENT                        | WY    | 0       | 0    | 0       | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | WYU   | -185    | 0    | 0       | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | IDU   | -942    | 0    | 0       | 0      | 0       | -185    | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | OR    | -942    | 0    | -942    | 0      | 0       | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | SE    | -75     | -1   | -19     | -6     | -13     | -32     | -5     |



**Depreciation Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                                    | Calif | Oregon | Wash | Wyoming | Utah   | Idaho  | FERC   | Other |
|-----------------|---------------------|---------|--|-------|--------|------|---------|--------|--------|--------|-------|
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS            | SG    | -333   | -5   | -27     | -49    | -145   | -20    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS            | CA    | -32    | -32  | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS            | SO    | -579   | -13  | -46     | -80    | -250   | -33    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS            | UT    | -1,491 | 0    | 0       | 0      | -1,491 | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS            | WA    | -182   | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS            | WYP   | -223   | 0    | 0       | -223   | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920100 | 1/4 TON MINI-PICKUPS AND VANS            | WYU   | -4     | 0    | 0       | -4     | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920200 | MID AND FULL SIZE AUTOMOBILES            | OR    | -18    | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920200 | MID AND FULL SIZE AUTOMOBILES            | SG    | -39    | -1   | -3      | -6     | -17    | -2     | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920200 | MID AND FULL SIZE AUTOMOBILES            | SO    | -65    | -1   | -18     | -9     | -28    | -4     | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920200 | MID AND FULL SIZE AUTOMOBILES            | UT    | -122   | 0    | 0       | 0      | -122   | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920200 | MID AND FULL SIZE AUTOMOBILES            | WA    | -26    | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920200 | MID AND FULL SIZE AUTOMOBILES            | WYP   | -33    | 0    | 0       | -33    | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU   | -816   | 0    | 0       | 0      | 0      | -816   | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR    | -3,282 | 0    | -3,282  | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SE    | -97    | -1   | -24     | -16    | -42    | -6     | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SG    | -4,461 | -68  | -1,148  | -661   | -1,948 | -266   | -1    |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CA    | -283   | -283 | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO    | -905   | -20  | -245    | -73    | -391   | -52    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT    | -4,577 | 0    | 0       | 0      | -4,577 | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA    | -573   | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYP   | -665   | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU   | -248   | 0    | 0       | -248   | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | IDU   | -1,206 | 0    | 0       | 0      | 0      | -1,206 | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | OR    | -5,346 | 0    | -5,346  | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | SE    | -158   | -2   | -39     | -12    | -68    | -10    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | SG    | -2,881 | -44  | -741    | -238   | -1,258 | -172   | -1    |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | CA    | -431   | -431 | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | SO    | -559   | -12  | -151    | -45    | -241   | -32    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | UT    | -7,300 | 0    | 0       | 0      | -7,300 | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | WA    | -1,576 | 0    | 0       | -1,576 | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | WYP   | -1,385 | 0    | 0       | -1,385 | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS"       | WYU   | -288   | 0    | 0       | -288   | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920600 | DUMP TRUCKS                              | OR    | -57    | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920600 | DUMP TRUCKS                              | SE    | -3     | 0    | -1      | 0      | -1     | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920600 | DUMP TRUCKS                              | SG    | -1,830 | -28  | -471    | -151   | -799   | -109   | -1    |
| 1080000         | AC PR DPR EL PL SR  | 3920600 | DUMP TRUCKS                              | SO    | -17    | 0    | -5      | -2     | -7     | -1     | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920600 | DUMP TRUCKS                              | UT    | -97    | 0    | 0       | 0      | -97    | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | IDU   | -343   | 0    | 0       | 0      | 0      | -343   | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | OR    | -1,024 | 0    | -1,024  | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | SE    | -18    | 0    | -4      | -3     | -8     | -1     | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | SG    | -812   | -12  | -209    | -120   | -354   | -48    | 0     |



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|-----------------|---------------------|---------|--|-------|---------|------|---------|--------|--------|------|-------|
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | CA    | -153    | 0    | -153    | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | SO    | -349    | -95  | -28     | -48    | -151   | -20  | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | UT    | -1,612  | 0    | 0       | 0      | -1,612 | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | WA    | -242    | 0    | -242    | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | WYP   | -849    | 0    | 0       | -849   | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3920900 | TRAILERS                                 | WYU   | -169    | 0    | 0       | -169   | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | IDU   | -43     | 0    | 0       | 0      | 0      | -43  | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | OR    | -156    | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SE    | -4      | -1   | 0       | -1     | -2     | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SG    | -222    | -57  | -18     | -33    | -97    | -13  | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CA    | -36     | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SO    | -24     | -6   | -2      | -3     | -10    | -1   | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | UT    | -137    | 0    | 0       | 0      | -137   | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WA    | -31     | 0    | -31     | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYP   | -78     | 0    | 0       | -78    | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYU   | -9      | 0    | 0       | -9     | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | OR    | -147    | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | SG    | -228    | -59  | -19     | -34    | -100   | -14  | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | SO    | -200    | -54  | -16     | -28    | -86    | -12  | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | UT    | -550    | 0    | 0       | 0      | -550   | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | WA    | -129    | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | WYP   | -46     | 0    | 0       | -46    | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3923000 | TRANSPORTATION EQUIPMENT                 | SO    | -917    | -248 | -73     | -126   | -396   | -53  | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | IDU   | -209    | 0    | 0       | 0      | 0      | -209 | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | OR    | -1,500  | 0    | -1,500  | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | SG    | -2,568  | -661 | -212    | -380   | -1,122 | -153 | -1    |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | CA    | -113    | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | SO    | -115    | -2   | -9      | -16    | -50    | -7   | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | UT    | -2,017  | 0    | 0       | 0      | -2,017 | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | WA    | -389    | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | WYP   | -480    | 0    | 0       | -480   | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3930000 | STORES EQUIPMENT                         | WYU   | -18     | 0    | 0       | -18    | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | IDU   | -935    | 0    | 0       | 0      | 0      | -935 | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | OR    | -5,326  | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | SE    | -91     | -22  | -7      | -15    | -39    | -6   | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | SG    | -12,900 | -196 | -1,065  | -1,911 | -5,634 | -770 | -4    |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CA    | -383    | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | SO    | -2,918  | -63  | -790    | -402   | -1,260 | -168 | -1    |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | UT    | -6,523  | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WA    | -1,562  | 0    | 0       | 0      | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WYP   | -1,882  | 0    | 0       | -1,882 | 0      | 0    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WYU   | -284    | 0    | 0       | -284   | 0      | 0    | 0     |



**Depreciation Reserve**

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 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                                     | Calif | Oregon | Wash | Wyoming | Utah   | Idaho  | FERC   | Other |
|-----------------|---------------------|---------|---|-------|--------|------|---------|--------|--------|--------|-------|
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | IDU   | -715   | 0    | 0       | 0      | 0      | -715   | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | OR    | -3,278 | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | SE    | -445   | -7   | -109    | -35    | -74    | -191   | -29   |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | SG    | -3,304 | -50  | -850    | -273   | -489   | -1,443 | -197  |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | CA    | -144   | -144 | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | SO    | -2,401 | -52  | -650    | -192   | -331   | -1,036 | -139  |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | UT    | -3,635 | 0    | 0       | 0      | 0      | -3,635 | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | WA    | -665   | 0    | 0       | -665   | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | WYP   | -994   | 0    | 0       | 0      | -994   | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | LABORATORY EQUIPMENT                      | WYU   | -191   | 0    | 0       | 0      | -191   | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3950000 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM  | IDU   | -1,075 | 0    | 0       | 0      | 0      | -1,075 | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM  | OR    | -3,968 | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM  | SG    | -292   | -4   | -75     | -24    | -43    | -127   | -17   |
| 1080000         | AC PR DPR EL PL SR  | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM  | CA    | -830   | -830 | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM  | SO    | -349   | -8   | -95     | -28    | -48    | -151   | -20   |
| 1080000         | AC PR DPR EL PL SR  | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM  | UT    | -4,291 | 0    | 0       | 0      | 0      | -4,291 | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM  | WA    | -1,263 | 0    | 0       | -1,263 | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM  | WYP   | -1,661 | 0    | 0       | 0      | -1,661 | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | WYU   | -241   | 0    | 0       | 0      | -241   | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | IDU   | -65    | 0    | 0       | 0      | 0      | -65    | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | OR    | -335   | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | SG    | -76    | -1   | -20     | -6     | -11    | -33    | -5    |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | CA    | -92    | -92  | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | SO    | -62    | -1   | -17     | -5     | -9     | -27    | -4    |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | UT    | -263   | 0    | 0       | 0      | 0      | -263   | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | WYP   | 0      | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS       | WYU   | -84    | 0    | 0       | 0      | -84    | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | IDU   | -641   | 0    | 0       | 0      | 0      | -641   | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | OR    | -4,062 | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | SG    | -531   | -8   | -137    | -44    | -79    | -232   | -32   |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | CA    | -620   | -620 | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | SO    | -351   | -8   | -95     | -28    | -48    | -152   | -20   |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | UT    | -4,503 | 0    | 0       | 0      | 0      | -4,503 | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | WA    | -1,583 | 0    | 0       | -1,583 | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | WYP   | -903   | 0    | 0       | 0      | -903   | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV  | WYU   | -286   | 0    | 0       | 0      | -286   | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3961000 | CRANES                                    | OR    | -154   | 0    | 0       | -154   | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3961000 | CRANES                                    | SG    | -1,497 | -23  | -385    | -124   | -222   | -654   | -89   |
| 1080000         | AC PR DPR EL PL SR  | 3961100 | HEAVY CONSTRUCTION EQUIP., PRODUCT DIGGER | UT    | -1     | 0    | 0       | 0      | 0      | -1     | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3961100 | HEAVY CONSTRUCTION EQUIP., PRODUCT DIGGER | OR    | -258   | 0    | 0       | 0      | 0      | 0      | 0     |
| 1080000         | AC PR DPR EL PL SR  | 3961100 | HEAVY CONSTRUCTION EQUIP., PRODUCT DIGGER | SG    | -7,746 | -118 | -1,993  | -639   | -1,148 | -3,383 | -463  |
| 1080000         | AC PR DPR EL PL SR  | 3961100 | HEAVY CONSTRUCTION EQUIP., PRODUCT DIGGER | SO    | -494   | -11  | -134    | -40    | -68    | -213   | -28   |



**Depreciation Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                                     | Calif | Oregon  | Wash   | Wyoming | Utah   | Idaho  | FERC    | Other  |
|-----------------|---------------------|---------|---|-------|---------|--------|---------|--------|--------|---------|--------|
| 1080000         | AC PR DPR EL PL SR  | 3961100 | HEAVY CONSTRUCTION EQUIP., PRODUCT DIGGER | UT    | -537    | 0      | 0       | 0      | -537   | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961100 | HEAVY CONSTRUCTION EQUIP., PRODUCT DIGGER | WYP   | -94     | 0      | 0       | -94    | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | IDU   | -552    | 0      | 0       | 0      | 0      | -552    | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | OR    | -3,531  | 0      | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | SG    | -85     | -1     | -7      | -13    | -37    | -5      | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | CA    | -405    | -405   | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | SO    | -656    | -14    | -53     | -90    | -283   | -38     | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | UT    | -5,233  | 0      | 0       | 0      | -5,233 | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | WA    | -966    | 0      | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | WYU   | -1,090  | 0      | 0       | -1,090 | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS     | IDU   | -328    | 0      | 0       | -192   | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | OR    | -742    | 0      | 0       | 0      | 0      | -328    | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | SE    | -175    | -3     | -14     | -29    | -75    | -11     | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | SG    | -2,374  | -36    | -611    | -196   | -352   | -1,037  | -1     |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | CA    | -186    | -186   | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | SO    | -216    | -5     | -58     | -17    | -30    | -93     | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | UT    | -1,655  | 0      | 0       | 0      | -1,655 | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | WA    | -464    | 0      | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | WYP   | -339    | 0      | 0       | -339   | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER | WYU   | -202    | 0      | 0       | -202   | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | CN    | -1,264  | -31    | -398    | -89    | -96    | -597    | -52    |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | IDU   | -3,239  | 0      | 0       | 0      | 0      | -3,239  | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | OR    | -26,401 | 0      | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | SE    | -84     | -1     | -21     | -7     | -14    | -36     | -5     |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | SG    | -54,649 | -831   | -14,063 | -4,511 | -8,096 | -23,867 | -3,263 |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | CA    | -1,884  | -1,884 | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | SO    | -30,789 | -665   | -8,337  | -2,468 | -4,243 | -13,292 | -1,777 |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | UT    | -20,307 | 0      | 0       | 0      | 0      | -20,307 | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | WA    | -5,526  | 0      | 0       | -5,526 | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | WYP   | -8,281  | 0      | 0       | 0      | -8,281 | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3970000 | COMMUNICATION EQUIPMENT                   | WYU   | -1,675  | 0      | 0       | 0      | -1,675 | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | IDU   | -182    | 0      | 0       | 0      | 0      | -182    | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | OR    | -1,327  | 0      | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | SE    | -39     | -1     | -9      | -3     | -6     | -17     | -2     |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | SG    | -1,868  | -28    | -481    | -154   | -277   | -816    | -112   |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | CA    | -136    | -136   | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | SO    | -294    | -6     | -80     | -24    | -41    | -127    | -17    |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | UT    | -1,299  | 0      | 0       | 0      | 0      | -1,299  | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | WA    | -303    | 0      | 0       | 0      | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | WYP   | -442    | 0      | 0       | -303   | 0      | 0       | 0      |
| 1080000         | AC PR DPR EL PL SR  | 3972000 | MOBILE RADIO EQUIPMENT                    | WYU   | -51     | 0      | 0       | -442   | 0      | 0       | 0      |



**Depreciation Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct                      | Alloc | Total             | Calif           | Oregon            | Wash            | Wyoming           | Utah              | Idaho           | FERC          | Other    |
|----------------------|--|-------|-------------------|-----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---------------|----------|
| 1080000              | AC PR DPR EL PL SR                       | CN    | -187              | -5              | -59               | -13             | -14               | -88               | -8              | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | IDU   | -39               | 0               | 0                 | 0               | 0                 | 0                 | -39             | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | OR    | -438              | 0               | -438              | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | SE    | -3                | 0               | -1                | 0               | 0                 | -1                | 0               | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | SG    | -1,051            | -16             | -271              | -87             | -156              | -459              | -63             | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | CA    | -18               | -18             | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | SO    | -1,510            | -33             | -409              | -121            | -208              | -652              | -87             | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | UT    | -356              | 0               | 0                 | 0               | 0                 | -356              | 0               | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | WA    | -71               | 0               | 0                 | -71             | 0                 | 0                 | 0               | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | WY    | -94               | 0               | 0                 | 0               | -94               | 0                 | 0               | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | WYU   | -13               | 0               | 0                 | -13             | 0                 | 0                 | 0               | 0             | 0        |
| 1080000              | MISCELLANEOUS EQUIPMENT                  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | SE    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1080000              | ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF  |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | SE    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1080000              | SURFACE - PLANT EQUIPMENT                |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1080000              | AC PR DPR EL PL SR                       | SE    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1080000              | UNDERGROUND - COAL MINE EQUIPMENT        |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| <b>1080000 Total</b> |  |       | <b>-9,140,342</b> | <b>-232,081</b> | <b>-2,661,111</b> | <b>-765,988</b> | <b>-1,238,508</b> | <b>-3,715,457</b> | <b>-525,146</b> | <b>-2,052</b> | <b>0</b> |
| 1083000              | AC PR DPR-REMOVAL                        | IDU   | 1,248             | 0               | 0                 | 0               | 0                 | 0                 | 1,248           | 0             | 0        |
| 1083000              | Reg Liab Contra - Carbon Decomm - ID     |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1083000              | AC PR DPR-REMOVAL                        | UT    | 9,026             | 0               | 0                 | 0               | 0                 | 9,026             | 0               | 0             | 0        |
| 1083000              | Reg Liab Contra - Carbon Decomm - UT     |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1083000              | AC PR DPR-REMOVAL                        | WYP   | 1,873             | 0               | 0                 | 1,873           | 0                 | 0                 | 0               | 0             | 0        |
| 1083000              | Reg Liab Contra - Carbon Decomm - WY     |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| <b>1083000 Total</b> |  |       | <b>12,146</b>     | <b>0</b>        | <b>0</b>          | <b>0</b>        | <b>1,873</b>      | <b>9,026</b>      | <b>1,248</b>    | <b>0</b>      | <b>0</b> |
| 1085000              | AC PR DPR-ACCRUAL                        | SG    | 780               | 12              | 201               | 64              | 116               | 341               | 47              | 0             | 0        |
| 1085000              | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SG-U  | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SG-P  | -11               | 0               | -3                | -1              | -2                | -5                | -1              | 0             | 0        |
| 1085000              | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SG    | -157              | -2              | -40               | -13             | -23               | -68               | -9              | 0             | 0        |
| 1085000              | TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | IDU   | 186               | 0               | 0                 | 0               | 0                 | 0                 | 186             | 0             | 0        |
| 1085000              | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | OR    | -30               | 0               | -30               | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | CA    | -4                | -4              | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | UT    | 1,734             | 0               | 0                 | 0               | 0                 | 1,734             | 0               | 0             | 0        |
| 1085000              | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | WA    | -25               | 0               | 0                 | -25             | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | WYP   | 149               | 0               | 0                 | 0               | 149               | 0                 | 0               | 0             | 0        |
| 1085000              | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SG    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | GENERAL PLANT - ACCUM DEPN-NON-CLASS     |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SO    | -21               | 0               | -6                | -2              | -3                | -9                | -1              | 0             | 0        |
| 1085000              | GENERAL PLANT - ACCUM DEPN-NON-CLASS     |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | UT    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | GENERAL PLANT - ACCUM DEPN-NON-CLASS     |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SE    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | BUILDINGS - ACCUMULATED DEPRECIATION-NON |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SO    | 141               | 3               | 38                | 11              | 19                | 61                | 8               | 0             | 0        |
| 1085000              | BUILDINGS - ACCUMULATED DEPRECIATION-NON |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | OTHER | 527               | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 527      |
| 1085000              | Accum Depr - Hydro - WY Klamath Adj      |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | OTHER | 1,303             | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 1,303    |
| 1085000              | Accum Depr - Hydro - WY Klamath Adj      |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SG-U  | -1,225            | -19             | -315              | -101            | -181              | -535              | -73             | 0             | 0        |
| 1085000              | ACCUM DEPR-HYDRO DECOMMISSIONING         |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SG-P  | -1,878            | -29             | -483              | -155            | -278              | -820              | -112            | -1            | 0        |
| 1085000              | ACCUM DEPR-HYDRO DECOMMISSIONING         |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SE    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | PRODUCTION PLANT-ACCUM DEPRECIATION      |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SG    | 7,917             | 120             | 2,037             | 654             | 1,173             | 3,458             | 473             | 3             | 0        |
| 1085000              | PRODUCTION PLANT-ACCUM DEPRECIATION      |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | SG    | 1,662             | 25              | 428               | 137             | 246               | 726               | 99              | 1             | 0        |
| 1085000              | TRANSMISSION PLANT ACCUMULATED DEPR NON- |       |                   |                 |                   |                 |                   |                   |                 |               |          |
| 1085000              | AC PR DPR-ACCRUAL                        | IDU   | 48                | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0        |
| 1085000              | DISTRIBUTION - ACCUMULATED DEPRECIATION  |       |                   |                 |                   |                 |                   |                   |                 |               |          |



**Depreciation Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | Alloc | Total             | Calif           | Oregon            | Wash            | Wyoming           | Utah              | Idaho           | FERC          | Other        |
|----------------------|---------------------|-------|-------------------|-----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---------------|--------------|
| 1085000              | AC PR DPR-ACCRUAL   | OR    | 330               | 0               | 330               | 0               | 0                 | 0                 | 0               | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | CA    | 54                | 54              | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | UT    | 621               | 0               | 0                 | 0               | 0                 | 621               | 0               | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | WA    | 321               | 0               | 0                 | 321             | 0                 | 0                 | 0               | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | WYU   | 260               | 0               | 0                 | 0               | 260               | 0                 | 0               | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | SG    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | SO    | 268               | 6               | 73                | 21              | 37                | 116               | 15              | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | OR    | 0                 | 0               | 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   | SO    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | SE    | 0                 | 0               | 0                 | 0               | 0                 | 0                 | 0               | 0             | 0            |
| 1085000              | AC PR DPR-ACCRUAL   | SG    | -778              | -12             | -200              | -64             | -115              | -340              | -46             | 0             | 0            |
| <b>1085000 Total</b> |                     |       | <b>12,174</b>     | <b>155</b>      | <b>2,029</b>      | <b>848</b>      | <b>1,397</b>      | <b>5,279</b>      | <b>632</b>      | <b>2</b>      | <b>1,830</b> |
| <b>Grand Total</b>   |                     |       | <b>-9,116,022</b> | <b>-231,926</b> | <b>-2,659,082</b> | <b>-765,140</b> | <b>-1,235,237</b> | <b>-3,701,152</b> | <b>-523,266</b> | <b>-2,049</b> | <b>1,830</b> |

# **B18.AMORTIZATION RESERVE**





**Amortization Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total                                     | Calif | Oregon   | Wash   | Wyoming | Utah   | Idaho   | FERC    | Other  |     |
|-----------------|---------------------|---------|---|-------|----------|--------|---------|--------|---------|---------|--------|-----|
| 1110000         | AC PR AMR EL PT SR  | 3020000 | FRANCHISES AND CONSENTS                   | IDU   | -886     | 0      | 0       | 0      | -886    | 0       | 0      |     |
| 1110000         | AC PR AMR EL PT SR  | 3020000 | FRANCHISES AND CONSENTS                   | SG    | -5,088   | -77    | -1,309  | -420   | -754    | -2,222  | -304   | -2  |
| 1110000         | AC PR AMR EL PT SR  | 3020000 | FRANCHISES AND CONSENTS                   | SG-U  | -5,817   | -88    | -1,497  | -480   | -862    | -2,541  | -347   | -2  |
| 1110000         | AC PR AMR EL PT SR  | 3020000 | FRANCHISES AND CONSENTS                   | UT    | 23,227   | 0      | 0       | 0      | 23,227  | 0       | 0      |     |
| 1110000         | AC PR AMR EL PT SR  | 3020000 | FRANCHISES AND CONSENTS                   | SG-P  | -83,829  | -1,274 | -21,572 | -6,920 | -12,419 | -36,611 | -5,006 | -28 |
| 1110000         | AC PR AMR EL PT SR  | 3031040 | INTANGIBLE PLANT                          | OR    | -86      | 0      | -86     | 0      | 0       | 0       | 0      | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3031040 | INTANGIBLE PLANT                          | SG    | -11,940  | -182   | -3,073  | -986   | -1,769  | -5,215  | -713   | -4  |
| 1110000         | AC PR AMR EL PT SR  | 3031050 | REGIONAL CONST MGMT SYS                   | SO    | -10,936  | -236   | -2,961  | -877   | -1,507  | -4,721  | -631   | -3  |
| 1110000         | AC PR AMR EL PT SR  | 3031080 | FUEL MGMT SYSTEM                          | SO    | -3,293   | -71    | -892    | -264   | -454    | -1,421  | -190   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3031230 | AUTOMATE POLE CARD SYSTEM                 | SO    | -4,410   | -95    | -1,194  | -353   | -608    | -1,904  | -254   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3031680 | DISTRIBUTION AUTOMATION PILOT             | SO    | -13,417  | -290   | -3,633  | -1,075 | -1,849  | -5,792  | -774   | -3  |
| 1110000         | AC PR AMR EL PT SR  | 3031760 | RECORD CENTER MGMT SOFTWARE               | SO    | -291     | -6     | -79     | -23    | -40     | -126    | -17    | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3031830 | CUSTOMER SERVICE SYSTEM                   | CN    | -108,007 | -2,654 | -34,013 | -7,637 | -8,236  | -51,005 | -4,462 | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032040 | SAP                                       | SO    | -1,660   | -36    | -450    | -133   | -229    | -717    | -96    | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032220 | ENTERPRISE DATA WRHSE - BI RPTG TOOL      | SO    | -1,158   | -25    | -314    | -93    | -160    | -500    | -67    | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032260 | DWHS - DATA WAREHOUSE                     | SO    | -5,877   | -127   | -1,591  | -471   | -810    | -2,537  | -339   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3032270 | ENTERPRISE DATA WAREHOUSE                 | SO    | -2,908   | -63    | -787    | -233   | -401    | -1,255  | -168   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3032330 | FIELNET PRO METER READING SYST -HRP REP   | SO    | -1,908   | -41    | -517    | -153   | -263    | -824    | -110   | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032340 | FACILITY INSPECTION REPORTING SYSTEM      | SO    | -8,936   | -193   | -2,420  | -716   | -1,231  | -3,858  | -516   | -2  |
| 1110000         | AC PR AMR EL PT SR  | 3032360 | 2002 GRID NET POWER COST MODELING         | SO    | -10,008  | -216   | -2,710  | -802   | -1,379  | -4,320  | -578   | -2  |
| 1110000         | AC PR AMR EL PT SR  | 3032450 | MID OFFICE IMPROVEMENT PROJECT            | SO    | -914     | -22    | -288    | -65    | -70     | -432    | -38    | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032480 | OUTAGE CALL HANDLING INTEGRATION          | CN    | -10,386  | -224   | -2,812  | -833   | -1,431  | -4,484  | -599   | -2  |
| 1110000         | AC PR AMR EL PT SR  | 3032510 | OPERATIONS MAPPING SYSTEM                 | SO    | -1,892   | -41    | -512    | -152   | -261    | -817    | -109   | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032530 | POLE ATTACHMENT MGMT SYSTEM               | SO    | -2,366   | -51    | -641    | -190   | -326    | -1,021  | -137   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS  | SO    | -11,711  | -253   | -3,171  | -939   | -1,614  | -5,056  | -676   | -3  |
| 1110000         | AC PR AMR EL PT SR  | 3032600 | SINGLE PERSON SCHEDULING                  | SO    | -4,607   | -100   | -1,248  | -369   | -635    | -1,989  | -266   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3032640 | TIBCO SOFTWARE                            | SO    | -1,586   | -34    | -430    | -127   | -219    | -685    | -92    | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032670 | C&T OFFICIAL RECORD INFO SYSTEM           | SO    | -1,585   | -24    | -408    | -131   | -235    | -692    | -95    | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3032680 | TRANSMISSION WHOLESAL BILLING SYSTEM      | SG    | -5       | 0      | -1      | 0      | -1      | -2      | 0      | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032690 | UTILITY INTERNATIONAL FORECASTING MODEL   | SG    | -82      | -1     | -21     | -7     | -12     | -36     | -5     | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032710 | ROUGE RIVER HYDRO INTANGIBLES             | SG    | -5,550   | -84    | -1,428  | -458   | -822    | -2,424  | -331   | -2  |
| 1110000         | AC PR AMR EL PT SR  | 3032760 | SWIFT 2 IMPROVEMENTS                      | SG    | -139     | -2     | -36     | -11    | -21     | -61     | -8     | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032770 | NORTH UMPOUA - SETTLEMENT AGREEMENT       | SG    | -48      | -1     | -12     | -4     | -7      | -21     | -3     | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT           | SG    | -8       | 0      | -2      | -1     | -1      | -3      | 0      | 0   |
| 1110000         | AC PR AMR EL PT SR  | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT           | SG-U  | -2,203   | -48    | -596    | -177   | -304    | -951    | -127   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3032830 | VCPRO - VISUALCOMPUSE TPRO XEROX CUST STM | SO    | -2,680   | -58    | -726    | -215   | -369    | -1,157  | -155   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3032860 | WEB SOFTWARE                              | SG    | -2,070   | -31    | -533    | -171   | -307    | -904    | -124   | -1  |
| 1110000         | AC PR AMR EL PT SR  | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS  | SG    |          |        |         |        |         |         |        |     |



**Amortization Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account            | FERC Secondary Acct                              | Alloc | Total   | Calif | Oregon | Wash   | Wyoming | Utah   | Idaho  | FERC | Other |
|----------------------------|--|-------|---------|-------|--------|--------|---------|--------|--------|------|-------|
| 1110000 AC PR AMR EL PT SR | 3032990 P8DM - FILENET P8 DOCUMENT MANAGEMENT (E | SO    | -4,796  | -104  | -1,299 | -384   | -661    | -2,070 | -277   | -1   | 0     |
| 1110000 AC PR AMR EL PT SR | 3033090 STEAM PLANT INTANGIBLE ASSETS            | SG    | -20,299 | -309  | -5,224 | -1,676 | -3,007  | -8,865 | -1,212 | -7   | 0     |
| 1110000 AC PR AMR EL PT SR | 3033090 STEAM PLANT INTANGIBLE ASSETS            | UT    | -16     | 0     | 0      | 0      | 0       | -16    | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033120 RANGER EMS/SCADA SYSTEM                  | SG    | 0       | 0     | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033120 RANGER EMS/SCADA SYSTEM                  | WYP   | 0       | 0     | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033170 GTX VERSION 7 SOFTWARE                   | CN    | -3,418  | -84   | -1,076 | -242   | -261    | -1,614 | -141   | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033190 ITRON METER READING SOFTWARE             | CN    | -5,127  | -126  | -1,615 | -363   | -391    | -2,421 | -212   | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033210 ARCFM SOFTWARE                           | SO    | -1,610  | -35   | -436   | -129   | -222    | -695   | -93    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033220 MONARCH EMS/SCADA                        | SO    | -3,470  | -75   | -940   | -278   | -478    | -1,498 | -200   | -1   | 0     |
| 1110000 AC PR AMR EL PT SR | 3033230 VREALIZE VMWARE - SHARED                 | SO    | -220    | -5    | -60    | -18    | -30     | -95    | -13    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033240 IEE - Itron Enterprise Addition          | CN    | -286    | -7    | -90    | -20    | -22     | -135   | -12    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033300 SECID - CUST SECURE WEB LOGIN            | CN    | -1,085  | -27   | -342   | -77    | -83     | -512   | -45    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033310 C&T - ENERGY TRADING SYSTEM              | SO    | -11,969 | -259  | -3,241 | -959   | -1,649  | -5,167 | -691   | -3   | 0     |
| 1110000 AC PR AMR EL PT SR | 3033320 CAS - CONTROL AREA SCHEDULING (TRANSM)   | SG    | -7,600  | -116  | -1,956 | -627   | -1,126  | -3,319 | -454   | -3   | 0     |
| 1110000 AC PR AMR EL PT SR | 3033360 DSM REPORTING & TRACKING SOFTWARE        | SO    | 0       | 0     | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033370 DISTRIBUTION INTANGIBLES                 | WYP   | -23     | 0     | 0      | 0      | -23     | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033380 MISCELLANEOUS SMALL SOFTWARE PACKAGES    | SG    | -568    | -9    | -146   | -47    | -84     | -248   | -34    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3033390 RMT TRADE SYSTEM                         | SO    | -267    | -6    | -72    | -21    | -37     | -115   | -15    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | CN    | -15     | 0     | -5     | -1     | -1      | -7     | -1     | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | IDU   | -2      | 0     | 0      | 0      | 0       | 0      | -2     | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | OR    | -20     | 0     | -20    | 0      | 0       | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | SE    | -12     | 0     | -3     | -1     | -2      | -5     | -1     | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | SG    | -13,840 | -210  | -3,562 | -1,142 | -2,050  | -6,045 | -826   | -5   | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | CA    | 0       | 0     | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | SO    | -180    | -4    | -49    | -14    | -25     | -78    | -10    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | UT    | -6      | 0     | 0      | 0      | 0       | -6     | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3034900 MISC - MISCELLANEOUS                     | WYP   | 0       | 0     | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3035320 HYDRO PLANT INTANGIBLES                  | SG    | -180    | -3    | -46    | -15    | -27     | -79    | -11    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3035320 HYDRO PLANT INTANGIBLES                  | SG-P  | -57     | -1    | -15    | -5     | -8      | -25    | -3     | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3035322 ACD-Call Center Automated Call Distribut | CN    | -2,401  | -59   | -756   | -170   | -183    | -1,134 | -99    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3035330 OATI-OASIS INTERFACE                     | SO    | -1,152  | -25   | -312   | -92    | -159    | -497   | -66    | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3316000 STRUCTURES - LEASE IMPROVEMENTS          | SG-P  | -1,898  | -29   | -488   | -157   | -281    | -829   | -113   | -1   | 0     |
| 1110000 AC PR AMR EL PT SR | 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR        | IDU   | -334    | 0     | 0      | 0      | 0       | 0      | -334   | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR        | OR    | -5,101  | 0     | -5,101 | 0      | 0       | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR        | CA    | -694    | -694  | 0      | 0      | 0       | 0      | 0      | 0    | 0     |
| 1110000 AC PR AMR EL PT SR | 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR        | SO    | -3,749  | -81   | -1,015 | -301   | -517    | -1,618 | -216   | -1   | 0     |
| 1110000 AC PR AMR EL PT SR | 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR        | UT    | -16     | 0     | 0      | 0      | 0       | -16    | 0      | 0    | 0     |



**Amortization Reserve**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account              | FERC Secondary Acct                       | Alloc | Total           | Calif          | Oregon          | Wash           | Wyoming        | Utah            | Idaho          | FERC        | Other    |
|------------------------------|---|-------|-----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|-------------|----------|
| 1110000 AC PR AMR EL PT SR   | 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR | WA    | -1,530          | 0              | 0               | -1,530         | 0              | 0               | 0              | 0           | 0        |
| 1110000 AC PR AMR EL PT SR   | 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP   | -4,700          | 0              | 0               | 0              | -4,700         | 0               | 0              | 0           | 0        |
| 1110000 AC PR AMR EL PT SR   | 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR | WYU   | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | 0        |
| <b>1110000 Total</b>         |   |       | <b>-549,481</b> | <b>-12,109</b> | <b>-159,847</b> | <b>-45,598</b> | <b>-75,991</b> | <b>-223,983</b> | <b>-31,833</b> | <b>-120</b> | <b>0</b> |
| 1119000 AC PR AMR EL PT SR-O | 146149 SOFTWARE DEVELOPMENT-NON-REC       | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | 0        |
| 1119000 AC PR AMR EL PT SR-O | 146209 Other Intangible Assets-Non-Rec    | SG    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | 0        |
| 1119000 AC PR AMR EL PT SR-O | 146209 Other Intangible Assets-Non-Rec    | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | 0        |
| <b>1119000 Total</b>         |   |       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>0</b> |
| <b>Grand Total</b>           |   |       | <b>-549,481</b> | <b>-12,109</b> | <b>-159,847</b> | <b>-45,598</b> | <b>-75,991</b> | <b>-223,983</b> | <b>-31,833</b> | <b>-120</b> | <b>0</b> |

# **B19.D.I.T. BALANCE AND I.T.C**



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total                                      | Calif   | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|---------|--------|------|---------|------|-------|------|-------|
| 1901000         | ACCUM DEF INC TAX   | 137203 | DTA 705.514 RL OR Def NPC - Current        | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137205 | DTA 705.518 RL WA Def NPC - Current        | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137213 | DTA 705.525 RL OR RECs in Rate - Current   | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137214 | DTA 705.522 RL UT RECs in Rate - Current   | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137215 | DTA 705.523 RL WA RECs in Rate - Current   | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137221 | DTA 705.526 RL CA Solar Feed-in Tariff - C | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137224 | DTA 705.530 RL UT Solar Feed-in Tariff - C | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137228 | DTA 705.536 RL CA GHG RL - C               | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137229 | DTA 705.537 RL Other Reg Liabilities - C   | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137231 | DTA 205.100 Coal Pile Inventory Adjust     | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137232 | DTA 415.700 RL - BPA Balancing Acct OR     | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137235 | DTA 505.125 Accrued Royalties              | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137241 | DTA 705.241 RL-Alt Rate Energy Prgm CA     | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137300 | DTA 610.144 Reg Liability Current - DSM    | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137400 | Valuation Allowance for DTA - Current      | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137402 | DTA NOL Carryforward State Current         | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137403 | DTA State NOL Fed Detriment - Current      | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137404 | DTA 105.154 Section 383 capital loss CF    | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137405 | DTA 205.025 PMI Fuel Cost Adjustment       | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137406 | DTA 205.200 M&S Inventory Write-off        | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137407 | DTA 210.105 Self Insured Health Benefit    | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137408 | DTA 220.100 Bad Debts Allowance - Cash     | BADDEBT | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137410 | DTA 505.100 Energy West Accrued Liab       | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137411 | DTA 505.115 Sales & Use Tax Audit Exp      | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137413 | DTA 505.160 CA PUC Fee                     | CA      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137414 | DTA 505.400 Accrued Bonus                  | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137415 | DTA 505.600 Accrued Vacation               | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137417 | DTA 610.143 RL - WA Low Energy Program     | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137418 | DTA 705.265 RL - OR Energy Conserv Chrg    | OR      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137425 | DTA 705.600 RL - OR 2012 GRC Giveback      | OTHER   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137426 | DTA 720.500 Accrued Severance              | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137429 | DTA 910.245 Contra Rec from Joint Owners   | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 137510 | DTL 415.815 Insurance Reserve - Current    | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190101 | ADIT-AMORT OF DEBT DISC & EXP              | SMP     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190102 | ADIT-AMORT OF DEBT DISC & EXP-STATE        | SMP     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190103 | ADIT-OBSOLETE MINE INVENTORY               | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190104 | ADIT-OBSOLETE MINE INVENTORY-STATE         | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190105 | ADIT-DEFERRED COMP                         | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190106 | ADIT-PPL DEFERRED COMP-STATE               | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190107 | ADIT-FED INC TAX INTEREST                  | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190108 | ADIT-FED INC TAX INTEREST-STATE            | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190109 | DEFERRED LUMP-SUM PENSION PAYMENTS-FED     | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190110 | DEFERRED LUMP-SUM PENSION PAYMENTS-STATE   | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total                                    | Calif   | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|---------|--------|------|---------|------|-------|------|-------|
| 1901000         | ACCUM DEF INC TAX   | 190111 | ADIT-BAD DEBT                            | BADDEBT | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190112 | ADIT-BAD DEBT-STATE                      | BADDEBT | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190113 | "ADIT-SICK LEAVE, VACATION & PT"         | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190114 | "ADIT-SICK LEAVE, VACATION & PT-STATE"   | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190115 | ADIT-INJURY & DAMAGES                    | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190116 | ADIT-INJURY & DAMAGES-STATE              | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190117 | ADIT-PPL 85 PREPAID PENSION-FED          | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190118 | ADIT-PPL 85 PREPAID PENSION-STATE        | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190119 | ADIT-SERP UTILITY                        | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190120 | ADIT-SERP UTILITY-STATE                  | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190121 | CHOLLA/GE CONTRACT AMORT                 | SG      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190122 | ADIT-DELTA LAND & WATER WRITE DOWN-FED   | DGU     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190123 | ADIT-DELTA LAND & WATER WRITE DOWN-STATE | DGU     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190124 | ADIT-TERRACOR PROPERTY WRITE DOWN-FED    | DGU     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190125 | ADIT-TERRACOR PROPERTY WRITE DOWN-STATE  | DGU     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190126 | TROJAN-ADDITIONAL DECOMMISSION           | TROJID  | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190127 | TROJAN-ADDITIONAL DECOMMISSION-STATE     | TROJID  | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190128 | ADIT-MISC. DEF TAX DEBITS                | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190129 | ADIT-OTHER M-1 LINE 4 DIFFS-STATE        | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190130 | ADIT-MISC. DEF REG. ASSET                | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190131 | ADIT-OTHER M-1 LINE 5 DIFFS-STATE        | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190132 | ADIT-DEFERRED REVENUES-FED               | MT      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190133 | ADIT-DEFERRED REVENUES-STATE             | MT      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190134 | ADIT-NONCASH PENSION/BONUS/SEVER         | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190135 | ADIT-NONCASH PENSION/BONUS/SEVER-ST      | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190136 | ADIT-UTILITY ASSET WRITE DOWN            | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190137 | ADIT-UTILITY ASSET WRITE DOWN-STATE      | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190138 | ADIT-MISC. ACCRUALS                      | SNP     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190139 | ADIT-PROPERTY TAX ACCRUAL-STATE          | SNP     | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190140 | FED ADIT- SALES OF EMISSION ALLOW        | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190141 | STATE ADIT- SALES OF EMISSION ALLOW      | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190142 | MONSANTO CONTRACT                        | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190143 | MONSANTO CONTRACT-STATE                  | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190144 | ADIT- EMISSION ALLOWANCE                 | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190145 | ADIT- EMISSION ALLOWANCE-STATE           | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190147 | ADIT- RESALE REVENUE REFUND-STATE        | SG      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190148 | ADIT- BONUS LIABILITY                    | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190149 | ADIT- BONUS LIABILITY-STATE              | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190150 | ADIT- NW POWER ACT                       | WA      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190151 | ADIT- NW POWER ACT-STATE                 | MT      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190152 | ADIT- GLENROCK 263A                      | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190153 | ADIT- GLENROCK 263A-STATE                | SE      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190154 | ADIT- DSR LOAN SALE-FED                  | SO      | 0      | 0    | 0       | 0    | 0     | 0    | 0     |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total                               | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|-------------------------------------|-------|--------|------|---------|------|-------|------|-------|
| 1901000         | ACCUM DEF INC TAX   | 190155 | ADIT- DSR LOAN SALE-STATE           | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190156 | AMORT. OVERBURDEN-GLENROCK          | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190157 | AMORT. OVERBURDEN-GLENROCK-STATE    | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190158 | REDDING RENEGOTIATED CONTRACT       | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190159 | REDDING RENEGOTIATED CONTRACT-ST    | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190160 | ADIT- 95 PENSION EXPENSE-FED        | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190161 | ADIT- 95 PENSION EXPENSE-STATE      | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190162 | ADIT- DISALLOWED COAL STRIP-FED     | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190163 | ADIT- DISALLOWED COAL STRIP-STATE   | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190164 | ADIT-ELTINCE-FED                    | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190165 | ADIT-CORINCE-FED                    | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190166 | ADIT- L/T INCENTIVE PLAN-FED        | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190167 | ADIT- L/T INCENTIVE PLAN-STATE      | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190168 | AMORT. RATE CASE-FED                | WYP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190169 | AMORT. RATE CASE-STATE              | WYP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190170 | EXGH GAIN/LOSS-TULANA FARMS         | DGP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190171 | EXCH GAIN/LOSS-TULANA FARMS-STATE   | DGP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190172 | SEC 174 R&E EXPEND                  | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190173 | SEC 174 R&E EXPEND-STATE            | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190174 | ADIT-SEVERANCE                      | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190175 | ADIT-ENHANCED RETIRE-STATE          | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190176 | ADIT-UTAH RELOCATION-FED            | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190177 | ADIT-UTAH RELOCATION-STATE          | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190184 | ADIT 87/88 DEFERRED PENSION - FED   | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190186 | ADIT CA/MT WRITIEOFF - FED          | CA    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190187 | ADIT CA/MT WRITIEOFF - ST           | CA    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190188 | ADIT UNIVERSITY OF WYOMING - FED    | WYP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190189 | ADIT UNIVERSITY OF WYOMING - ST     | WYP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190400 | PMI-VACATION/BONUS ADJ.             | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190401 | PMI-RENT EXP (SAFE HARBOR LEASE)    | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190402 | PMI-SEC. 263A ADJ.                  | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190403 | PMI-RECL TRUST EARN-INTEREST        | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190404 | PMI-WY EXTRACTION TAXES             | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190406 | PMI-MISC                            | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190407 | PMI VACATION/BONUS ADJ-STATE        | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190408 | PMI-RENT EXP (SAFE HARBOR LEASE) ST | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190409 | PMI SEC. 263 A ADJ-STATE            | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190410 | PMI-RECL TRUST EARN-INT STATE       | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190411 | PMI-WY EXTRACTION TAX-STATE         | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190500 | GMC-ACCURIED FINAL RECLAM.          | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190501 | GMC-ACCURIED FINAL RECLAM.-STATE    | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190502 | GMC-VACATION ACCRUAL-FED            | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190503 | GMC-VACATION ACCRUAL-STATE          | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
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| Primary Account | FERC Secondary Acct | Alloc  | Total                                    | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC   | Other |
|-----------------|---------------------|--------|--|-------|--------|------|---------|-------|-------|--------|-------|
| 1901000         | ACCUM DEF INC TAX   | 190504 | GMC-AMORT. OVERBURDEN                    | SE    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190505 | GMC-AMORT. OVERBURDEN-STATE              | SE    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 190600 | GCC-MISCELLANEOUS                        | SE    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287100 | Valuation Allow for State Credit DTA     | SO    | -920   | -249 | -74     | -127  | -397  | -53    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287191 | DTA 705.280 RL Excess Def Inc Taxes CA   | CA    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287192 | DTA 705.281 RL Excess Def Inc Taxes ID   | IDU   | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287193 | DTA 705.282 RL Excess Def Inc Taxes OR   | OR    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287194 | DTA 705.283 RL Excess Def Inc Taxes UT   | UT    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287195 | DTA 705.284 RL Excess Def Inc Taxes WA   | WA    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287196 | DTA 705.285 RL Excess Def Inc Taxes WY   | WYU   | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287197 | DTA 705.286 RL Excess Def Inc Tax FERC   | FERC  | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287198 | DTA 320.279 FAS 158 Post-Retirement      | SO    | 418    | 113  | 33      | 58    | 180   | 24     | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287200 | DTA 705.267 RL-WA Decoup Mech            | OTHER | 540    | 0    | 0       | 0     | 0     | 0      | 540   |
| 1901000         | ACCUM DEF INC TAX   | 287203 | DTA for AMT Tax                          | SO    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287206 | DTA 415.710 RL-WA Accel Depr             | WA    | 3,218  | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287209 | DTA 705.266 RL-Energy Savings Assist-CA  | OTHER | 276    | 0    | 0       | 0     | 0     | 0      | 276   |
| 1901000         | ACCUM DEF INC TAX   | 287210 | DTA 505.115 - Sales & Use Tax Audit Exp  | OTHER | 95     | 0    | 0       | 0     | 0     | 0      | 95    |
| 1901000         | ACCUM DEF INC TAX   | 287211 | DTA 425.226 - Deferred Revenue Other     | OTHER | 129    | 0    | 0       | 0     | 0     | 0      | 129   |
| 1901000         | ACCUM DEF INC TAX   | 287212 | DTA 705.245-RL-OR Dir Acc 5 yr Opt Out   | OTHER | 460    | 0    | 0       | 0     | 0     | 0      | 460   |
| 1901000         | ACCUM DEF INC TAX   | 287214 | DTA 910.245 - Contra Rec Joint Owners    | SO    | 1,192  | 26   | 323     | 96    | 164   | 69     | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287216 | DTA 605.715 Trapper Mine Contract Oblig  | SE    | 2,281  | 34   | 561     | 177   | 381   | 147    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287219 | DTA 715.810 Chehalis Mitigation Oblig    | SG    | 311    | 5    | 80      | 26    | 46    | 136    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287220 | DTA 720.560 Pension Liab UMWMA Withdraw  | SE    | 43,689 | 651  | 10,738  | 3,392 | 7,295 | 18,779 | 14    |
| 1901000         | ACCUM DEF INC TAX   | 287225 | DTA 605.103 ARO/Reg Diff - Trojan - WA   | WA    | -99    | 0    | 0       | -99   | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287227 | DTA 705.531 RL UT Solar Feed-in Tar - NC | OTHER | 6,664  | 0    | 0       | 0     | 0     | 0      | 6,664 |
| 1901000         | ACCUM DEF INC TAX   | 287229 | DTA 705.527 RL CA Solar Feed-in Tar - NC | OTHER | 447    | 0    | 0       | 0     | 0     | 0      | 447   |
| 1901000         | ACCUM DEF INC TAX   | 287230 | DTA 705.521 RL WY Def NPC - Noncurrent   | OTHER | 2,538  | 0    | 0       | 0     | 0     | 0      | 2,538 |
| 1901000         | ACCUM DEF INC TAX   | 287231 | DTA 705.519 RL WA Def NPC - Noncurrent   | OTHER | 4,343  | 0    | 0       | 0     | 0     | 0      | 4,343 |
| 1901000         | ACCUM DEF INC TAX   | 287232 | DTA 705.517 RL UT Def NPC - Noncurrent   | OTHER | 1,283  | 0    | 0       | 0     | 0     | 0      | 1,283 |
| 1901000         | ACCUM DEF INC TAX   | 287233 | DTA 705.515 RL OR Def NPC - Noncurrent   | OTHER | 8,401  | 0    | 0       | 0     | 0     | 0      | 8,401 |
| 1901000         | ACCUM DEF INC TAX   | 287236 | DTA 705.700 RL - CURRENT RECLASS-OTHER   | OTHER | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287237 | DTA 705.755 RL-NONCURRENT RECLASS-OTHER  | OTHER | 12     | 0    | 0       | 0     | 0     | 0      | 12    |
| 1901000         | ACCUM DEF INC TAX   | 287238 | DTA 705.420 RL - CA GHG Allowance Rev    | OTHER | 455    | 0    | 0       | 0     | 0     | 0      | 455   |
| 1901000         | ACCUM DEF INC TAX   | 287239 | DTA 705.600 RL - OR 2012 GRC Giveback    | OTHER | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287240 | DTA 605.301 Environmental Liab - Reg     | SO    | 15,053 | 325  | 4,076   | 1,207 | 2,074 | 6,498  | 4     |
| 1901000         | ACCUM DEF INC TAX   | 287250 | DTA 705.301 Reg Lia - OR 2010 Protoc Def | OR    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287251 | DTA 705.500 Reg Lia-PD Decom Costs - UT  | UT    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287252 | DTA 705.263 Reg Lia - Sale of REC's-WA   | OTHER | 18     | 0    | 0       | 0     | 0     | 0      | 18    |
| 1901000         | ACCUM DEF INC TAX   | 287253 | DTA 705.400 Reg Lia - OR Inj & Dam Reser | OR    | 3,457  | 0    | 3,457   | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287255 | DTA 705.451 Reg Lia - OR Property Ins Re | OR    | 0      | 0    | 0       | 0     | 0     | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287257 | DTA 705.453 Reg Lia - ID Property Ins Re | IDU   | 230    | 0    | 0       | 0     | 0     | 230    | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287258 | DTA 705.454 Reg Lia - UT Property Ins Re | UT    | 1,514  | 0    | 0       | 0     | 1,514 | 0      | 0     |
| 1901000         | ACCUM DEF INC TAX   | 287259 | DTA 705.455 Reg Lia - WY Property Ins Re | WYP   | 95     | 0    | 0       | 95    | 0     | 0      | 0     |





**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc   | Total   | Calif | Oregon | Wash | Wyoming | Utah   | Idaho | FERC | Other |
|-----------------|---------------------|---------|---------|-------|--------|------|---------|--------|-------|------|-------|
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | UT      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | -11,314 | -244  | -3,064 | -907 | -1,559  | -4,884 | -653  | -3   | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 149     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 149   |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 162     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 162   |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 76      | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 76    |
| 1901000         | ACCUM DEF INC TAX   | WA      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OR      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 316     | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 316   |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SG      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | CA      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | UT      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | IDU     | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | WYP     | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 774     | 12    | 190    | 60   | 129     | 333    | 50    | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 1,276   | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 1,276 |
| 1901000         | ACCUM DEF INC TAX   | SE      | 852     | 13    | 209    | 66   | 142     | 366    | 55    | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OR      | -101    | 0     | -101   | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | 1,120   | 24    | 303    | 90   | 154     | 483    | 65    | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | 3,117   | 67    | 844    | 250  | 430     | 1,346  | 180   | 1    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SE      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | 274     | 6     | 74     | 22   | 38      | 118    | 16    | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | 714     | 15    | 193    | 57   | 98      | 308    | 41    | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SO      | 10,414  | 225   | 2,820  | 835  | 1,435   | 4,496  | 601   | 3    | 0     |
| 1901000         | ACCUM DEF INC TAX   | OTHER   | 0       | 0     | 0      | 0    | 0       | 0      | 0     | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SG      | 382     | 6     | 98     | 32   | 57      | 167    | 23    | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | SG      | 163     | 2     | 42     | 13   | 24      | 71     | 10    | 0    | 0     |
| 1901000         | ACCUM DEF INC TAX   | BADDEBT | 4,034   | 171   | 1,643  | 536  | 262     | 1,263  | 159   | 0    | 0     |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct                       | Alloc   | Total | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other |
|-----------------|---|---------|-------|-------|--------|------|---------|-------|-------|------|-------|
| 1901000         | ACCUM DEF INC TAX                         | SO      | 5,067 | 109   | 1,372  | 406  | 698     | 2,187 | 292   | 1    | 0     |
| 1901000         | DTA 910.530 Injuries & Damages Accrual -  | SO      |       |       |        |      |         |       |       |      |       |
| 1901000         | DTA 205.050 M&S Inventory Write-Off       | SE      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 415.120 Def Reg Asset-Footte Creek Co | SG      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 715.800 Redding Contract - Prepaid    | SG      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 730.160 WEATHER                       | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 425.210 Amort of Debt Disc & Exp      | SNP     | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 505.110 OREGON LICENSE LIAB RESERVE   | OTHER   | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 505.140 Purchase Card Trans Povision  | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 505.150 MISC. ACCRUED LIABILITIES     | UT      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 425.205 MISC DEF                      | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 425.330 Bogus Creek Settlement        | SG      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 425.700 Special Assessment - DOE      | TROJD   | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA505.200 Extraction Tax Accrual-CashBa  | SE      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 605.700 Final Reclamation - Cash Bas  | OTHER   | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA Amortization Overburden               | SE      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 910.670 Merger Cost Amort             | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 305.100 Amort of Projects-Klamath En  | DGP     | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 910.240 Legal Reserve                 | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 205.411 Sec. 263A Inventory Change -  | SE      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 425.215 Unearned Joint Use Pole Cont  | SNPD    | 1,049 | 34    | 272    | 68   | 114     | 509   | 52    | 0    | 0     |
| 1901000         | DTA 930.100 Oregon BETC Credits           | SG      | 2,076 | 32    | 534    | 171  | 308     | 907   | 124   | 1    | 0     |
| 1901000         | DTA 610.090N, 99-00 RAR                   | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 610.075N, 99-00 RAR                   | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 610.020N, 99-00 RAR                   | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 610.105N, 99-00 RAR                   | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 610.100, PMI AMORT.                   | SE      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 610.110, PMI GAIN/LOSS                | SE      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 610.115, PMI OVERBURDEN               | SE      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 610.145 RL - DSM                      | OTHER   | 4,297 | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 4,297 |
| 1901000         | DTA 425.320 N. Umpqua Settlement          | OTHER   | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA425.110 Tenant Lease Allowances        | OTHER   | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 210.000 Ppd Contingency Reserve       | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 425.800 ALLOW DB                      | BADDEBT | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 415.801 CONTRA G                      | SG      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 705.230 LEASE WV                      | WA      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 705.231 LEASE-OR                      | OR      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 705.232 LEASE-CA                      | CA      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 705.233 LEASE-ID                      | IDU     | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 705.234 LEASE-WY                      | WYP     | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 705.235 LEASE-UT                      | UT      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 720.550 ACCRUED CIC SEVERANCE         | SO      | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 1901000         | DTA 505.700 RT BONUS                      | SO      | 90    | 2     | 25     | 7    | 12      | 39    | 5     | 0    | 0     |
| 1901000         | DTA 205.200 M&S INV                       | SNPD    | 1,067 | 35    | 277    | 69   | 116     | 517   | 53    | 0    | 0     |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct                      | Alloc | Total   | Calif | Oregon | Wash   | Wyoming | Utah    | Idaho  | FERC | Other |
|-----------------|--|-------|---------|-------|--------|--------|---------|---------|--------|------|-------|
| 1901000         | ACCUM DEF INC TAX                        | OTHER | 3,194   | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 3,194 |
| 1901000         | DTA 605.710 ACCRUED FINAL RECLAMATION    | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 705.240 Calif Alt. Rate for Energy P | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 705.240 Calif Alt. Rate for Energy P | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 425.125 Deferred Coal Cost-Arch      | SE    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 705.250 A&G Credit - WA              | WA    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 705.252 A&G Credit - CA              | CA    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 705.253 A&G Credit - ID              | IDU   | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 705.254 A&G Credit - WY              | WYP   | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 425.225 Duke Contract Novation       | SG    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 505.125 Accrued Royalties            | SE    | 1,722   | 26    | 423    | 134    | 288     | 740     | 111    | 1    | 0     |
| 1901000         | DTA 505.160 Cal PUC Fee                  | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 715.050 Microsoft Lic Liability      | SO    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 425.295 BPA CONSERVATION DISCOUNT    | SE    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 105.154 SECTION 383 CAPITAL LOSS CAR | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA Net Operating Loss Carryforwrd-State | SO    | 79,668  | 1,721 | 21,573 | 6,386  | 10,978  | 34,393  | 4,598  | 19   | 0     |
| 1901000         | DTA 605.100 Trojan Decom Cost-Regulatory | TROJD | 2,064   | 31    | 527    | 169    | 313     | 899     | 125    | 1    | 0     |
| 1901000         | DTA 610.135 SB 1149 Costs                | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA Mine Rescue Training Tax Credit      | SE    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 205.100 Coal Pile Inventory Adjustme | SE    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA Federal Detriment of State NOL       | SO    | -27,992 | -605  | -7,580 | -2,244 | -3,857  | -12,084 | -1,615 | -7   | 0     |
| 1901000         | DTA 505.115 SALES & USE TAX              | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 425.380 ID CUST                      | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 610.142 UT ENRGY                     | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 610.143 WA PRGRM                     | OTHER | 522     | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 522   |
| 1901000         | DTA 415.310 ENNVN WA                     | WA    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 425.310 HYDRO RE                     | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 920.160 STOCK INCENTIVE PLAN         | SO    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 920.170 EXEC STOCK OPTION PLAN       | SO    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 920.180 LTIP PER                     | SO    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 415.802 Contr RTO Grid West N/R w/o  | WA    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 720.800 FAS 158 Pension Liability    | SO    | 74,824  | 1,617 | 20,261 | 5,998  | 10,311  | 32,302  | 4,318  | 18   | 0     |
| 1901000         | DTA 720.810 FAS 158 Post-Retirement Liab | SO    | 20,017  | 432   | 5,420  | 1,605  | 2,758   | 8,641   | 1,155  | 5    | 0     |
| 1901000         | DTA 605.300 Perco Environmental Liablit  | SO    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 425.300 Mead Phoenix Avail & Trans   | SG    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 610.100N Amort NOPA's 99-00 RAR      | SO    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | Account Reserved for Future Use          | SE    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 210.105 Self Ins                     | SO    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 610.120N Conting                     | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 610.211 Rever                        | OTHER | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 505.170 WV CONT                      | SSGCT | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 705.260 Mar06                        | WA    | 0       | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 0     |
| 1901000         | DTA 705.270 Reg Liab                     | OTHER | 906     | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 906   |
| 1901000         | DTA 705.271 Reg Liab                     | OTHER | 99      | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 99    |
| 1901000         | DTA 705.272 Reg Liab                     | OTHER | 97      | 0     | 0      | 0      | 0       | 0       | 0      | 0    | 97    |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct                      | Alloc | Total           | Calif         | Oregon         | Wash           | Wyoming        | Utah            | Idaho          | FERC        | Other         |
|----------------------|--|-------|-----------------|---------------|----------------|----------------|----------------|-----------------|----------------|-------------|---------------|
| 1901000              | ACCUM DEF INC TAX                        | OTHER | 2,893           | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 2,893         |
| 1901000              | DTA 705.273 Reg Liab                     | OTHER | 66              | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 66            |
| 1901000              | ACCUM DEF INC TAX                        | OTHER | 227             | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 227           |
| 1901000              | DTA 705.274 Reg Liab                     | OTHER | 34,917          | 531           | 8,985          | 2,882          | 5,173          | 15,249          | 2,085          | 12          | 0             |
| 1901000              | ACCUM DEF INC TAX                        | SG    | 360             | 5             | 88             | 28             | 60             | 155             | 23             | 0           | 0             |
| 1901000              | DTA 105.221 Saf Har                      | SE    | 1,308           | 0             | 1,308          | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTA 205.025 PMI Fuel Cost Adjustment     | WA    | -3              | 0             | 0              | -3             | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTA 120.105 Willow Wind Account Receivab | OR    | 5,176           | 79            | 1,332          | 427            | 767            | 2,261           | 309            | 2           | 0             |
| 1901000              | DTA 415.926 RL-Depreciation Decrease-OR  | WA    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTA 415.927 RL-Depreciation Decrease-WA  | WA    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTA - BETC CREDIT CARRYFORWARD           | SG    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTA - PMI Def Tax                        | SE    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 415.827 Reg Asset - FAS 158 Post - R | OR    | -6              | 0             | -6             | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 415.829 Reg Asset - Post - Ret MMT_U | UT    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 610.100 COAL MINE DEVT PMI           | SE    | -567            | -8            | -139           | -44            | -95            | -244            | -37            | 0           | 0             |
| 1901000              | DTL 610.111 PMI Gain/Loss on Assets      | SE    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 910.910 PMI Sec. 471 Inv Adj         | CA    | -1              | -1            | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 415.874 DEFERRED NET POWER COSTS-WY  | OTHER | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL Federal Detriment of State NOL       | SO    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 920.110 BRIDGER EXTRACTION TAXES PAY | SE    | 3,211           | 48            | 789            | 249            | 536            | 1,380           | 207            | 1           | 0             |
| 1901000              | DTL 610.030N, 99-00 RAR - BCC            | SE    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 610.100 COAL MINE DEVT PMI           | SE    | -567            | -8            | -139           | -44            | -95            | -244            | -37            | 0           | 0             |
| 1901000              | DTL 610.111 PMI Gain/Loss on Assets      | SE    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 910.910 PMI Sec. 471 Inv Adj         | SE    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 610.100 PMI DEVT COST AMORT          | SE    | -1,235          | -18           | -303           | -96            | -206           | -531            | -80            | 0           | 0             |
| 1901000              | DTL 610.115 PMI OVERBURDEN REMOVAL       | SE    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 505.510 PMI VAC ACCRUAL              | SE    | 351             | 5             | 86             | 27             | 59             | 151             | 23             | 0           | 0             |
| 1901000              | DTL 205.411 PMI SEC. 263A                | SE    | -583            | -9            | -143           | -45            | -97            | -250            | -38            | 0           | 0             |
| 1901000              | DTL PMI PP&E                             | SE    | -28,077         | -419          | -6,901         | -2,180         | -4,688         | -12,069         | -1,812         | -9          | 0             |
| 1901000              | DTL 910.905 PMI COST DEPLETION           | SE    | -1,921          | -29           | -472           | -149           | -321           | -826            | -124           | -1          | 0             |
| 1901000              | DTL 320.281 RA Post-Ret Settlement Loss  | SO    | -199            | -4            | -54            | -16            | -27            | -86             | -12            | 0           | 0             |
| 1901000              | DTL 320.282-RA PostRet Stmnt Loss-CC-UT  | UT    | -28             | 0             | 0              | 0              | 0              | -28             | 0              | 0           | 0             |
| 1901000              | DTL 320.283-RA PostRet Stmnt Loss-CC-WY  | WYU   | -1              | 0             | 0              | 0              | -1             | 0               | 0              | 0           | 0             |
| 1901000              | DTA 505.601 PMI - Sick Leave Accrual     | SE    | 21              | 0             | 5              | 2              | 4              | 9               | 1              | 0           | 0             |
| 1901000              | DTA 205.205 Inventory Reserve - PMI      | SE    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 1901000              | DTL 415.815 Insurance Rec. Accruals      | SO    | -5,409          | -117          | -1,465         | -434           | -745           | -2,335          | -312           | -1          | 0             |
| <b>1901000 Total</b> |  |       | <b>287,780</b>  | <b>4,825</b>  | <b>68,568</b>  | <b>22,447</b>  | <b>33,651</b>  | <b>104,161</b>  | <b>14,125</b>  | <b>62</b>   | <b>39,941</b> |
| 1901090              | FAS109 DEF TAX ASS                       | WA    | 32              | 0             | 0              | 32             | 0              | 0               | 0              | 0           | 0             |
| <b>1901090 Total</b> |  |       | <b>32</b>       | <b>0</b>      | <b>0</b>       | <b>32</b>      | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>0</b>      |
| 1902000              | ACC DIT-NON-DEBIT                        | SO    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| <b>1902000 Total</b> |  |       | <b>0</b>        | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>0</b>      |
| 2811000              | AC DEF TAX-ACCL AM                       | DGP   | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 2811000              | AC DEF TAX-ACCL AM                       | DGP   | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 2811000              | AC DEF TAX-ACCL AM                       | DGP   | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 2811000              | AC DEF TAX-ACCL AM                       | DGP   | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |
| 2811000              | AC DEF TAX-ACCL AM                       | SG    | -305,840        | -4,649        | -78,703        | -25,245        | -45,307        | -133,569        | -18,263        | -102        | 0             |
| <b>2811000 Total</b> |  |       | <b>-305,840</b> | <b>-4,649</b> | <b>-78,703</b> | <b>-25,245</b> | <b>-45,307</b> | <b>-133,569</b> | <b>-18,263</b> | <b>-102</b> | <b>0</b>      |
| 2820000              | AC DEF INCTX-PROPT                       | SG    | 0               | 0             | 0              | 0              | 0              | 0               | 0              | 0           | 0             |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct                      | Alloc  | Total         | Calif      | Oregon      | Wash        | Wyoming     | Utah        | Idaho      | FERC     | Other    |
|-----------------|--|--------|---------------|------------|-------------|-------------|-------------|-------------|------------|----------|----------|
| 2820000         | AC DEF INCTX-PROPT                       | SO     | -1,565        | -34        | -424        | -125        | -216        | -676        | -90        | 0        | 0        |
| <b>2820000</b>  | <b>Total</b>                             |        | <b>-1,565</b> | <b>-34</b> | <b>-424</b> | <b>-125</b> | <b>-216</b> | <b>-676</b> | <b>-90</b> | <b>0</b> | <b>0</b> |
| 2821000         | AC DEF TAX-UTILITY                       | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ADIT - DEVELOPMENT 30% AMORT             | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ADIT - DEVELOPMENT 30% AMORT - STATE     | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ADIT AMORT LTD TERM PLT                  | SO     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ADIT AMORT LTD TERM PLT - STATE          | SO     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ADIT AMORT NUCLEAR FUEL - FED            | DGP    | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ADIT AMORT NUCLEAR FUEL - STATE          | DGP    | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - ADRLF           | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ADIT - FEDERAL - PROPERTY, PLANT & EQUIP | SG     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - BASIS           | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - GLLIF           | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - METHD           | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - MTLF            | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - MTLF            | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - STATE - ADRLF   | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ADIT - STATE - PROPERTY, PLANT & EQUIPME | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - STATE - BASIS   | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - STATE - METHD   | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - STATE - MTLF    | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DEFERRED INC TAX - STATE - GLLIF   | DITBAL | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DIT - SOGA UPL                     | FERC   | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DIT - SOGA UPL - STATE             | FERC   | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DIT - EPUD                         | OR     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DIT - EPUD - STATE                 | OR     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DIT - REPAIR ALLOW                 | DGP    | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DIT - REPAIR ALLOW - STATE         | DGP    | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | CHOLLA TAX BENEFITS AMORT                | SG     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DIT - SOGA PPL                     | WYP    | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | ACCUM DIT - SOGA PPL - STATE             | WYP    | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | CHOLLA CONTRACT DISCOUNT AMORT           | SG     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - SALE OF ASSETS                     | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - DEPRECIATION (TAX)                 | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - DEPRECIATION (BOOK)                | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - AMORT DEVELOP EXPENSE              | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - REBUILD EQUIP EXPENSE              | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - RECEDING FACE EXPENSE              | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - DEVELOPMENT COSTS                  | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - REPAIRS & MAINTENANCE              | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - DEPRECIATION (TAX) - STATE         | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - DEPRECIATION (BOOK) - STATE        | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | PMI - REBUILD EQUIP EXPENSE - STATE      | SE     | 0             | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | DTA 415.933 RL Contra-Carbon Decomm-ID   | IDU    | -474          | 0          | 0           | 0           | 0           | 0           | 0          | 0        | 0        |
| 2821000         | DTA 415.934 RL Contra-Carbon Decomm-UT   | UT     | -3,425        | 0          | 0           | 0           | 0           | -3,425      | 0          | 0        | 0        |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total      | Calif   | Oregon     | Wash     | Wyoming  | Utah       | Idaho    | FERC    | Other  |
|-----------------|---------------------|--------|------------|---------|------------|----------|----------|------------|----------|---------|--------|
| 2821000         | AC DEF TAX-UTILITY  | WYP    | -711       | 0       | 0          | 0        | -711     | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | 13,399     | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 13,399 |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OR     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | FERC   | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | WYP    | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | DITBAL | -4,228,896 | -91,427 | -1,102,328 | -258,685 | -598,926 | -1,861,238 | -237,706 | -10,903 | 0      |
| 2821000         | AC DEF TAX-UTILITY  | DITBAL | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SE     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SG     | -2,102     | -32     | -541       | -174     | -311     | -918       | -126     | -1      | 0      |
| 2821000         | AC DEF TAX-UTILITY  | DGP    | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SG     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SO     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SO     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SO     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SE     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SE     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SO     | 135        | 3       | 36         | 11       | 19       | 58         | 8        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SO     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | IDU    | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SE     | 256        | 4       | 63         | 20       | 43       | 110        | 17       | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | OTHER  | -6,972     | 0       | 0          | 0        | 0        | 0          | 0        | 0       | -6,972 |
| 2821000         | AC DEF TAX-UTILITY  | SO     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SO     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SO     | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2821000         | AC DEF TAX-UTILITY  | SE     | -4,228,790 | -91,452 | -1,102,770 | -258,828 | -599,887 | -1,865,413 | -238,281 | -10,904 | 6,427  |
| 2830000         | ACC DEF TAX-OTHER   | SE     | -65        | -1      | -16        | -5       | -11      | -28        | -4       | 0       | 0      |
| 2830000         | ACC DEF TAX-OTHER   | SE     | -65        | -1      | -16        | -5       | -11      | -28        | -4       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | OTHER  | 0          | 0       | 0          | 0        | 0        | 0          | 0        | 0       | 0      |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total                                    | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC  | Other |
|-----------------|---------------------|--------|--|-------|--------|------|---------|------|-------|-------|-------|
| 2831000         | AC DEF IN TX UTIL   | 137313 | DTL 415.905 RA OR RECs in Rate - Current | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137314 | DTL 415.902 RA UT RECs in Rate - Current | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137315 | DTL 415.903 RA WA RECs in Rate - Current | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137316 | DTL 415.904 RA WY RECs in Rate - Current | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137321 | DTL 415.907 RA CA Solar Feed-in Tari - C | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137323 | DTL 415.908 RA OR Solar Feed-in Tari - C | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137328 | DTL 425.102 RA CA GHG Reg Assets - C     | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137329 | DTL 425.103 RA Other Reg Assets - C      | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137331 | DTL 205.100 Coal Pile Inventory Adjust   | SE    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137335 | DTL 505.125 Accrued Royalties            | SE    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137341 | DTL 705.240 RA-AH Rate Energy Prgm CA    | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137500 | DTL 210.100 Prepaid Reg Fees - OR PUC    | OR    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137501 | DTL 210.120 Prepaid Reg Fees - UT PSC    | UT    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137502 | DTL 210.130 Prepaid Reg Fees - ID PUC    | IDU   | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137503 | DTL 210.140 Prepaid Reg Fees - WY PSC    | WYP   | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137504 | DTL 210.180 Prepaid Membership Fees      | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137505 | DTL 210.200 Prepaid Property Taxes       | GPS   | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137506 | DTL 505.800 State Tax Ded on Fed TR      | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137507 | DTL 210.185 Ppd Aircraft Maintenance     | SG    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137508 | DTL 740.100 PostMerger Loss-Reacq Debt   | SMP   | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137509 | DTL 415.585 RA OR Sch 203 BlackCapSolar  | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137510 | DTL 415.815 Insurance Reserve - Current  | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137511 | DTL 210.190 Prepaid Water Rights         | SG    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137512 | DTL 320.291 Prepaid IBEW 57 PensionCont  | OTHER | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 137513 | DTL 210.195 Prepaid Surety Bond Costs    | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 286901 | DTL 415.938 RA - Carbon Plt Dec/Inv-CA   | CA    | 20     | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 286902 | DTL 415.918 RA-RPS Compliance Purchases  | OTHER | -227   | 0    | 0       | 0    | 0     | 0     | -227  |
| 2831000         | AC DEF IN TX UTIL   | 286903 | DTL 320.271 Contra RA-Pension Plan CTG   | SO    | 1,557  | 34   | 422     | 125  | 672   | 90    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 286905 | DTL 415.530 RA-ID 2017 Protocol-MSP Def  | IDU   | -2     | 0    | 0       | 0    | 0     | -2    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 286906 | DTL 415.531 RA-UT 2017 Protocol-MSP Def  | UT    | -835   | 0    | 0       | 0    | -835  | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 286907 | DTL 415.532 RA-WY 2017 Protocol-MSP Def  | WYP   | -105   | 0    | 0       | -105 | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 286909 | DTL 720.815 Post-Retirement Asset        | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287341 | DTA 910.530 Injuries & Damages Accrual - | SO    | 4,684  | 101  | 1,268   | 375  | 645   | 2,022 | 1     |
| 2831000         | AC DEF IN TX UTIL   | 287501 | ADIT MISC. CONTRACTS/DEPOSITS            | SG    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287502 | ADIT SETTLE PURCHASE PWR AGREE - STATE   | SG    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287503 | ADIT MISC. DEF. CREDITS                  | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287504 | ADIT OTHER M-1 LINE 8 DIFFS - STATE      | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287505 | ADIT SPECIAL ASSESSMENT - DOE            | TROJD | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287506 | ADIT SPECIAL ASSESSMENT - DOE - STATE    | TROJD | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287507 | ACCUM DIT - FAS106                       | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287508 | ACCUM DIT - FAS106 - STATE               | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287509 | ADIT REGULATORY ASSET 186.2 - FED        | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287510 | ADIT REGULATORY ASSET 186.2 - STATE      | SO    | 0      | 0    | 0       | 0    | 0     | 0     | 0     |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total                                   | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|---|-------|--------|------|---------|------|-------|------|-------|
| 2831000         | AC DEF IN TX UTIL   | 287511 | ACCUM DIT - COAL PILE INVENTORY         | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287512 | ACCUM DIT - COAL PILE INVENTORY - STATE | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287513 | ACCUM DIT - CAL & OREGON PROP TAX - FED | GPS   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287514 | ACCUM DIT - CAL & OREGON PROP TAX-STATE | GPS   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287515 | DIT - POST MERGER DEBT LOST             | SNP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287516 | DIT - POST MERGER DEBT LOST - STATE     | SNP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287517 | ACCUM DIT - MERGER COST AMORT - FED     | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287518 | ACCUM DIT - MERGER COST AMORT - STATE   | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287519 | ACCUM DIT-APS ABANDONMENT               | SGCT  | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287520 | ACCUM DIT-APS ABANDONMENT-STATE         | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287521 | ACCUM DIT - WEATHERIZATION              | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287522 | ACCUM DIT - WEATHERIZATION - STATE      | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287523 | ADIT - IDAHO CUSTOMER BAL ACCT - FED    | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287524 | ADIT - IDAHO CUSTOMER BAL ACCT - STATE  | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287525 | ADIT - PREPAID TAXES                    | GPS   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287526 | ADIT - PREPAID TAXES - STATE            | GPS   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287527 | ADIT - TRUST INC + EXP                  | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287528 | ADIT - TRUST INC + EXP - STATE          | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287529 | ADIT - AGNEW ROYALTY PAYMENT - FED      | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287530 | ADIT - AGNEW ROYALTY PAYMENT - STATE    | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287531 | ADIT - ENVIRONMENTAL CLEANUP            | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287532 | ADIT - ENVIRONMENTAL CLEANUP - STATE    | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287533 | ADIT - EXTRACTION TAX                   | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287534 | ADIT - EXTRACTION TAX - STATE           | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287539 | INVENTORY ADJ. - GLENROCK - FED         | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287540 | INVENTORY ADJ. - GLENROCK - STATE       | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287541 | ADIT - MINE ROAD RELOCATION - FED       | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287542 | ADIT - MINE ROAD RELOCATION - STATE     | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287543 | ADIT - SECTION 453A INSTALLMENT - FED   | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287544 | ADIT - SECTION 453A INSTALLMENT - STATE | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287545 | ADIT - POLLUTION CONTROL                | SNP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287546 | ADIT - POLLUTION CONTROL - STATE        | SNP   | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287547 | R&E - SOLAR II PROJECT - FED            | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287548 | R&E - SOLAR II PROJECT - STATE          | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287549 | R&E - BSIP-SAP WRITE-OFF                | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287550 | R&E - BSIP-SAP WRITE-OFF-STATE          | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287551 | PMI - AMORT SOFTWARE EXP                | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287552 | PMI - MISC                              | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287554 | PMI - ACCOUNTING CHANGE - INV.          | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287555 | PMI - MISC                              | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287556 | GMC - INVENTORY ADJ. - OVERBURDEN       | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287557 | GMC - INVENTORY ADJ. - OVERBURDEN STATE | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287558 | GCC - PENSION EXPENSE                   | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0     |





**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total                                    | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|-----------------|---------------------|--------|--|-------|--------|------|---------|------|-------|------|--------|
| 2831000         | AC DEF IN TX UTIL   | 287560 | GCC - BONUS LIABILITY                    | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287562 | ELECTRIC MUTUAL INS RECEIVABLE - STATE   | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287569 | DTL 720.800 FAS 158 Pension Liability    | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287570 | DTL 415.701 CA Deferred Intervenor Fundi | OTHER | -15    | 0    | 0       | 0    | 0     | 0    | -15    |
| 2831000         | AC DEF IN TX UTIL   | 287571 | DTL 415.702 Reg Asset-Lake Side Liq. Dam | WYU   | -314   | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287572 | DTL 415.872 Deferred Excess Net Power Co | OTHER | -314   | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287574 | DTL 415.891 WY-2006 Transition Severance | WYU   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287575 | DTL 425.125 Deferred Coal Cost-Arch      | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287576 | DTL 430.110 REG ASSET RECLASS            | OTHER | -4,297 | 0    | 0       | 0    | 0     | 0    | -4,297 |
| 2831000         | AC DEF IN TX UTIL   | 287577 | DTL 415.820 Contra Pensn Reg Asset MMT & | OR    | 576    | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287578 | DTL 415.821 Contra Pensn Reg Asset MMT & | WYU   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287579 | DTL 415.822 Reg Asset - Pension MMT_UT   | UT    | -54    | 0    | 0       | 0    | -54   | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287580 | DTL 415.823 Contra Pensn Reg Asset CTG_U | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287581 | DTL 415.824 Contra Pensn Reg Asset MMT & | CA    | 52     | 52   | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287582 | DTL 415.825 Contra Pensn Reg Asset CTG_W | WA    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287583 | DTL 415.826 Reg Asset - Pension MMT_WA   | WA    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287584 | DTL 415.827 Reg Asset - FAS 158 Post - R | OR    | -104   | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287585 | DTL 415.828 Reg Asset - FAS 158 Post - R | WYP   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287586 | DTL 415.829 Reg Asset - Post - Ret MMT_U | UT    | -53    | 0    | 0       | 0    | -53   | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287587 | DTL 415.830 Reg Asset - Post - Ret MMT_J | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287588 | DTL 415.831 Reg Asset - Post - Ret MMT_C | CA    | -9     | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287590 | DTL 415.840 Reg Asset - Deferred OR Ind  | OTHER | -1     | 0    | 0       | 0    | 0     | 0    | -1     |
| 2831000         | AC DEF IN TX UTIL   | 287591 | DTL 415.301 Environmental Clean-up Accl  | WA    | 694    | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287592 | DTL 705.300 Reg Liab-Def Benefit-Arch Se | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287593 | DTL 415.874 Deferred Net Power Costs-Wy  | OTHER | -184   | 0    | 0       | 0    | 0     | 0    | -184   |
| 2831000         | AC DEF IN TX UTIL   | 287594 | DTL 720.830 Western Coal Carrier FAS 106 | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287596 | DTL 415.892 Deferred Net Power Costs - I | OTHER | -3,930 | 0    | 0       | 0    | 0     | 0    | -3,930 |
| 2831000         | AC DEF IN TX UTIL   | 287597 | DTL 415.703 Goodnoe Hills Liquidation Da | WYP   | -133   | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287601 | DTL 415.677 RA Pref Stock Redemption WA  | OTHER | -34    | 0    | 0       | 0    | 0     | 0    | -34    |
| 2831000         | AC DEF IN TX UTIL   | 287613 | DTL 605.100 Trojan Decommissioning Costs | TROJD | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287614 | DTL 430.100 Weatherization               | OTHER | 2,072  | 0    | 0       | 0    | 0     | 0    | 2,072  |
| 2831000         | AC DEF IN TX UTIL   | 287616 | DTL Interim provision reg assets/Liabil  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287617 | DTL 320.130 May 2000 Transition Plan Cos | IDU   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287618 | DTL 320.140 May 2000 Transition Plan Cos | OR    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287619 | DTL 320.150 May 2000 Transition Plan Cos | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287620 | DTL 320.160 May 2000 Transition Plan Cos | WYP   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287621 | DTL 320.170 May 2000 Transition Plan Cos | WYU   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287622 | DTL 320.230 FAS 87/88 Pension Writeoff - | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287623 | DTL 320.180 Y2K Expense-OR               | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287624 | DTL 320.220 Glenrock Excluding Reclamat  | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287625 | DTL 320.195 97 Software WriteDown-UT     | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287626 | DTL 320.205 99 Software WriteDown-UT     | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287627 | DTL 320.110 Transition Team Costs-UT     | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total                                     | Calif | Oregon  | Wash   | Wyoming | Utah   | Idaho   | FERC   | Other |
|-----------------|---------------------|--------|---|-------|---------|--------|---------|--------|---------|--------|-------|
| 2831000         | AC DEF IN TX UTIL   | 287628 | DTL 415.660 Noell Kempf CAP - UT          | UT    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287629 | DTL 415.670 P&M Strike Amortization - UT  | UT    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287630 | DTL 320.240 98 Early Retirement-OR rate   | OR    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287634 | DTL 415.300 Environmental Clean-up Accru  | SO    | -25,145 | -6,809 | -2,016  | -3,465 | -10,855 | -1,451 | -6    |
| 2831000         | AC DEF IN TX UTIL   | 287635 | DTL 415.500 Cholla Pit Transact Costs-AP  | SGCT  | -76     | -1     | -20     | -6     | -33     | -5     | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287636 | DTL 415.570 Trall Mountain Mine Closure   | SE    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287637 | DTL 415.580 Trall Mountain Unrecovered In | SE    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287638 | DTL 415.640 IDAI Costs - direct access C  | CA    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287639 | DTL 415.510 WA Disallowed Colstrip 3-Wri  | WA    | -71     | 0      | -71     | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287640 | DTL 415.680 Deferred Intervener Funding   | OTHER | -142    | 0      | 0       | 0      | 0       | 0      | -142  |
| 2831000         | AC DEF IN TX UTIL   | 287641 | DTL 415.650 SB 1149-Related Regulatory A  | OTHER | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287644 | DTL 415.690 Contra-reg assets - transit   | SO    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287645 | DTL 320.250 WA state Transition Costs     | WA    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287646 | DTL 145.010 Glenrock Reclamation - UT rat | UT    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287647 | DTL 425.100 IDAHO DEFERRED REGULATORY EX  | IDU   | -10     | 0      | 0       | 0      | 0       | -10    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287650 | DTL 205.100 Coal Pile Inventory Adjustme  | SE    | -255    | -4     | -63     | -20    | -43     | -109   | -16   |
| 2831000         | AC DEF IN TX UTIL   | 287653 | DTL 425.250 TGS Buyout                    | SG    | -15     | 0      | -4      | -1     | -2      | -7     | -1    |
| 2831000         | AC DEF IN TX UTIL   | 287654 | DTL 425.260 Lakeview Buyout               | SG    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287655 | DTL 425.270 Buffalo Settlement            | SG    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287656 | DTL 425.280 Joseph Settlement             | SG    | -30     | 0      | -8      | -3     | -5      | -13    | -2    |
| 2831000         | AC DEF IN TX UTIL   | 287657 | DTL 425.290 TriState Firm Wheeling        | SG    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287658 | DTL 425.300 Mead Phoenix Availability&Tr  | SG    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287659 | DTL 425.340 Firth Cogen Settlement        | SG    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287660 | DTL 425.350 Option Purchases              | SE    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287661 | DTL 425.360 Hermiston Swap                | SG    | -1,243  | -19    | -320    | -103   | -184    | -543   | -74   |
| 2831000         | AC DEF IN TX UTIL   | 287662 | DTL 210.100 Prepaid Taxes - OR PUC        | OR    | -800    | 0      | -800    | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287664 | DTL 210.120 Prepaid Taxes - UT PUC        | UT    | -1,287  | 0      | 0       | 0      | -1,287  | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287665 | DTL 210.130 Prepaid Taxes - ID PUC        | IDU   | -91     | 0      | 0       | 0      | 0       | -91    | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287666 | DTL 210.140 Prepaid Taxes - WY PSC        | WYP   | -52     | 0      | 0       | -52    | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287667 | DTL 210.150 Prepaid Taxes - CA Property   | GPS   | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287668 | DTL 210.160 Prepaid Taxes - OR Property   | GPS   | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287669 | DTL 210.180 PRE MEM                       | SO    | -1,489  | -32    | -403    | -119   | -205    | -643   | -86   |
| 2831000         | AC DEF IN TX UTIL   | 287670 | DTL 330.100 PollutionControlFacility(Bk/  | SG    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287672 | DTL 900.210 YAKIMA H                      | WA    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287675 | DTL 740.100 Post Merger Loss-Reacq Debt   | SNP   | -2,072  | -41    | -537    | -162   | -288    | -924   | -120  |
| 2831000         | AC DEF IN TX UTIL   | 287678 | DTL 320.210 R & E - Sec.174 Deduction     | SO    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287681 | DTL 920.110 Bridger Extraction Taxes Pay  | SE    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287682 | DTL 705.190 Oregon Share of Hermiston     | OR    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287683 | DTL 205.200 Coal M&S Inventory Write-Off  | SE    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287685 | DTL 425.380 Idaho Customer Balancing Acc  | OTHER | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287686 | DTL 605.710 Reverse Accrued Final Reclam  | SE    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287689 | DTL 205.100N, 99-00 RAR                   | SO    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287690 | DTL 610.112N, BCC 99-00 RAR               | SE    | 0       | 0      | 0       | 0      | 0       | 0      | 0     |



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 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc  | Total                                     | Calif | Oregon   | Wash    | Wyoming | Utah    | Idaho   | FERC    | Other |
|-----------------|---------------------|--------|---|-------|----------|---------|---------|---------|---------|---------|-------|
| 2831000         | AC DEF IN TX UTIL   | 287691 | DTL 610.065N, 99-00 RAR                   | SO    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287692 | DTL 610.005N, SEC. 174                    | SO    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287693 | DTL 610.030N, 99-00 RAR - BCC             | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287694 | DTL 610.095N, 99-00 RAR                   | SO    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287695 | DTL 610.120, REG ASSET TRAIL MTN          | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287697 | DTL 610.130, REG ASSET, SCH 781 INCENT    | OR    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287698 | DTL 610.135, REG ASSET, SB 1149           | OTHER | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287702 | DTL 610.057N, BCC 99-00 RAR               | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287704 | DTL 415.585 Regulatory Liability          | OR    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287706 | DTL 610.100 COAL MINE DEVT PMI            | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287707 | DTL 610.141 WA RATE REFUNDS               | OTHER | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287708 | DTL 210.200 PREPAID PROPERTY TAXES        | GPS   | -8,164   | -2,211  | -654    | -1,125  | -3,524  | -471    | -2    |
| 2831000         | AC DEF IN TX UTIL   | 287717 | DTL 610.058N PMI FLOW-THRU 94.98 APPEALS  | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287718 | DTL 610.111 PMI GAIN/LOSS ON ASSETS       | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287719 | DTL 910.910 PMI SEC. 471 INV ADJ          | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287720 | DTL 610.100 PMI DEVT COST AMORT           | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287721 | DTL 610.115 PMI OVERBURDEN REMOVAL        | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287722 | DTL 505.510 PMI VAC ACCRUAL               | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287723 | DTL 205.411 PMI SEC. 263A                 | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287724 | DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)  | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287726 | DTL PMI PP&E                              | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287727 | DTL PMI MISC TIMING DIFFERENCES           | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287728 | DTL 415.800 GRID WST                      | SG    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287729 | DTL 610.142 UT HOME                       | OTHER | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287730 | DTL 610.143 WA LOW ENERGY PROGRAM         | OTHER | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287731 | DTL 610.100N AMORT NCPAS 99-00 RAR        | SO    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287733 | DTL 210.000 PREPAID IBEW 57 MEDICAL       | OTHER | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287735 | DTL 910.905 PMI Cost Depletion            | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287736 | DTL 415.555 WY Def Net Power Costs        | WYP   | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287737 | DTL 415.803 RTO Grid West N/R-W/O-WA      | WA    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287738 | DTL 320.270 Reg Asset FAS 158 Pension     | SO    | -184,338 | -49,916 | -14,776 | -25,401 | -79,580 | -10,638 | -44   |
| 2831000         | AC DEF IN TX UTIL   | 287739 | DTL 320.280 Reg Asset FAS 158 Post-Ret    | SO    | -10,156  | -2,750  | -814    | -1,400  | -4,385  | -586    | -2    |
| 2831000         | AC DEF IN TX UTIL   | 287747 | DTL 705.240 CA Energy Program             | OTHER | -282     | 0       | 0       | 0       | 0       | 0       | -282  |
| 2831000         | AC DEF IN TX UTIL   | 287748 | DTL 705.251 A&G Credit - OR               | OR    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287749 | DTL 425.205 Misc Def Dr-Prop Damage Repla | SO    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287750 | DTL 425.310 Hydro Relicensing Obligation  | OTHER | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287751 | DTL 605.710 Reverse Accrued Final Reclam  | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287752 | DTL 910.240 Legal Reserve                 | SO    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287753 | DTL 110.100 Book Depletion                | SE    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287760 | DTL 415.896 WA - Chehalis Plant Rev Req   | WA    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287762 | DTL 705.260 Reg Asset                     | WA    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287763 | DTL 715.720 NW Power                      | OTHER | 0        | 0       | 0       | 0       | 0       | 0       | 0     |
| 2831000         | AC DEF IN TX UTIL   | 287764 | DTL 610.146 OR Reg                        | OR    | 0        | 0       | 0       | 0       | 0       | 0       | 0     |



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 (Allocated in Thousands)

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|-----------------|---------------------|--------|--|-------|---------|--------|---------|--------|---------|---------|--------|
| 2831000         | AC DEF IN TX UTIL   | 287768 | DTL 415.700 REG ASST                     | OTHER | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287770 | DTL 120.205 TRAPPER MINE-EQUITY EARNINGS | OTHER | -1,421  | 0      | 0       | 0      | 0       | 0       | -1,421 |
| 2831000         | AC DEF IN TX UTIL   | 287772 | DTL 505.800 State Tax Ded on Fed TR      | OTHER | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287774 | DTL 610.122N Contingency Tracking FERC 2 | OTHER | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287779 | DTL 415.850 Unrec Pit                    | SG    | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287781 | DTL 415.870 Def CA                       | OTHER | -1,472  | 0      | 0       | 0      | 0       | 0       | -1,472 |
| 2831000         | AC DEF IN TX UTIL   | 287782 | DTL 415.871 Def Wy                       | OTHER | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287783 | DTL 415.880 Def Ut                       | UT    | 10      | 0      | 0       | 10     | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287784 | DTL 415.900 OR SB RE                     | OTHER | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287786 | DTL 415.890 ID MEHC 2006 TRANSITION COST | IDU   | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287787 | DTL 415.895 OR_RCAC SEP-DEC 07           | OR    | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287789 | DTL 415.804 RTO GW                       | OR    | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287790 | DTL 415.805 RTO Grid West W/R - WY       | WYP   | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287791 | DTL 415.806 RTO GW                       | IDU   | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287792 | DTL 505.125 ACCRUED ROYALTIES            | SE    | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287801 | ADIT INVESTMENTS - FED                   | GPS   | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287802 | ADIT INVESTMENTS - STATE                 | GPS   | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287840 | DTL 415.410 RA Energy West Mining        | SE    | -98,043 | -1,462 | -24,098 | -7,611 | -16,371 | -42,143 | -6,327 |
| 2831000         | AC DEF IN TX UTIL   | 287841 | DTL 415.411 ContraRA DeerCreekAband CA   | CA    | 846     | 846    | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287842 | DTL 415.412 ContraRA DeerCreekAband ID   | IDU   | 399     | 0      | 0       | 0      | 0       | 399     | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287843 | DTL 415.413 ContraRA DeerCreekAband OR   | OR    | 1,793   | 0      | 1,793   | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287844 | DTL 415.414 ContraRA DeerCreekAband UT   | UT    | 1,543   | 0      | 0       | 0      | 1,543   | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287845 | DTL 415.415 ContraRA DeerCreekAband WA   | WA    | 3,795   | 0      | 0       | 3,795  | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287846 | DTL 415.416 ContraRA DeerCreekAband WY   | WYU   | 214     | 0      | 0       | 214    | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287847 | DTL 415.423 Contra PP&E Deer Creek       | SE    | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287848 | DTL 320.281 RA Post-Ret Settlement Loss  | SO    | -2,455  | -53    | -665    | -197   | -338    | -1,060  | -1     |
| 2831000         | AC DEF IN TX UTIL   | 287849 | DTL 415.424 ContraRA DeerCreekAband      | SE    | 22,847  | 341    | 5,615   | 1,774  | 3,815   | 9,821   | 1,474  |
| 2831000         | AC DEF IN TX UTIL   | 287850 | DTL 415.425 Contra RA UMWVA Pension      | OTHER | 1,632   | 0      | 0       | 0      | 0       | 0       | 1,632  |
| 2831000         | AC DEF IN TX UTIL   | 287851 | DTL 415.417 Contra RA UMWVA Pension CA   | OTHER | 688     | 0      | 0       | 0      | 0       | 0       | 688    |
| 2831000         | AC DEF IN TX UTIL   | 287855 | DTL 415.421 Contra RA UMWVA Pension WA   | OTHER | 3,085   | 0      | 0       | 0      | 0       | 0       | 3,085  |
| 2831000         | AC DEF IN TX UTIL   | 287857 | DTL 415.545 Reg Asset WA Merwin Project  | OTHER | 1       | 0      | 0       | 0      | 0       | 0       | 1      |
| 2831000         | AC DEF IN TX UTIL   | 287858 | DTL 415.676 RA Pref Stock Redemption-WY  | OTHER | -72     | 0      | 0       | 0      | 0       | 0       | -72    |
| 2831000         | AC DEF IN TX UTIL   | 287860 | DTL 415.855 Reg Asset-CA-Jan10 Storm Cos | OTHER | -16     | 0      | 0       | 0      | 0       | 0       | -16    |
| 2831000         | AC DEF IN TX UTIL   | 287861 | DTL 415.857 Reg Asset-ID-Def Overburden  | OTHER | -139    | 0      | 0       | 0      | 0       | 0       | -139   |
| 2831000         | AC DEF IN TX UTIL   | 287862 | DTL 415.893 OR MEHC Transition Service C | OTHER | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287863 | DTL 415.851 Powerdale Decom Cost Amort-C | CA    | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287864 | DTL 415.852 Powerdale Decom Cost Amort-I | IDU   | -34     | 0      | 0       | 0      | 0       | -34     | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287865 | DTL 415.853 Powerdale Decom Cost Amort-O | OR    | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287866 | DTL 415.854 Powerdale Decom Cost Amort-W | WA    | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287867 | DTL 415.855 Powerdale Decom Cost Amort-W | WYU   | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287868 | DTL 415.858 Reg Asset-WY-Def Overburden  | WYP   | -391    | 0      | 0       | -391   | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287869 | DTL 415.859 Reg Asset-WY Def Advertising | OTHER | 0       | 0      | 0       | 0      | 0       | 0       | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287870 | DTL 415.865 Reg Asset-UT Major Plant Add | OTHER | 0       | 0      | 0       | 0      | 0       | 0       | 0      |



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|-----------------|---------------------|--------|--|-------|--------|------|---------|------|-------|------|--------|
| 2831000         | AC DEF IN TX UTIL   | 287871 | DTL 415.866 Reg Asset-OR Solar Feed-In T | OTHER | -1,966 | 0    | 0       | 0    | 0     | 0    | -1,966 |
| 2831000         | AC DEF IN TX UTIL   | 287872 | DTL 720.841 RA Tax Adj on PR Benefit-CA  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287873 | DTL 720.842 RA Tax Adj on PR Benefit-ID  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287874 | DTL 720.843 RA Tax Adj on PR Benefit-OR  | OTHER | -168   | 0    | 0       | 0    | 0     | 0    | -168   |
| 2831000         | AC DEF IN TX UTIL   | 287875 | DTL 720.844 RA Tax Adj on PR Benefit-UT  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287876 | DTL 720.845 RA Tax Adj on PR Benefit-WA  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287877 | DTL 720.846 RA Tax Adj on PR Benefit-WY  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287878 | DTL 415.406 RA Utah ECAM                 | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287879 | DTL 415.898 Deferred Coal Cost Naughton  | SE    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287880 | DTL 415.897 Transition Severance Cost CA | CA    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287881 | DTL 415.705 RA - Tax Rev Req Adj-WY      | WYU   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287882 | DTL 415.876 Deferred Net Power Costs-OR  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287883 | DTL 430.116 RA Fed Int Exp (ID)          | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287884 | DTL 415.867 Reg Asset - CA Solar Feed-in | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287887 | DTL 415.881 Def of Excess RECs UT        | OTHER | -237   | 0    | 0       | 0    | 0     | 0    | -237   |
| 2831000         | AC DEF IN TX UTIL   | 287888 | DTL 415.882 Def of Excess RECs WA        | OTHER | -44    | 0    | 0       | 0    | 0     | 0    | -44    |
| 2831000         | AC DEF IN TX UTIL   | 287889 | DTL 415.883 Def of Excess RECs WY        | OTHER | -122   | 0    | 0       | 0    | 0     | 0    | -122   |
| 2831000         | AC DEF IN TX UTIL   | 287893 | DTL 415.910 Naughton Unit #3 Costs       | SG    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287894 | DTL 415.912 OR-Contra Reg A Naughton #3  | OR    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287895 | DTL 415.913 WA-Contira Reg A Naughton #3 | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287896 | DTL 415.875 Def Net Power Cost - UT      | OTHER | -3,045 | 0    | 0       | 0    | 0     | 0    | -3,045 |
| 2831000         | AC DEF IN TX UTIL   | 287897 | DTL 425.400 RA - UT Klamath Relicensing  | OTHER | -7,990 | 0    | 0       | 0    | 0     | 0    | -7,990 |
| 2831000         | AC DEF IN TX UTIL   | 287899 | DTL 415.878 RA-UT Liq Damages            | UT    | -219   | 0    | 0       | -219 | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287903 | DTL 415.879 RA-Liq Damages N2-WY         | WYP   | -36    | 0    | 0       | -36  | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287904 | DTL 415.845 RA-ORSch94 Dist SafetySurch  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287906 | DTL 415.863 RA-UT Subscriber Solar Prog  | UT    | -526   | 0    | 0       | 0    | -526  | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287907 | DTL 210.185-Prepaid Aircraft Maint Cost  | SG    | -21    | 0    | -2      | -3   | -9    | -1   | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287908 | DTL 210.190 - Prepaid Water Rights       | SG    | -281   | -4   | -72     | -23  | -42   | -17  | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287909 | DTL 210.195 - Prepaid Surety Bond Costs  | SO    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287916 | DTL 705.455 RL - WY Property Ins Res     | WYP   | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287917 | DTL 705.451 - RL - OR Property Ins Res   | OR    | -2,902 | 0    | -2,902  | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287918 | DTL 705.400 RL - OR Injury & Damage Res  | OR    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287919 | DTL 425.105 RA-OR Asset Sale Gain GB-NC  | OTHER | -107   | 0    | 0       | 0    | 0     | 0    | -107   |
| 2831000         | AC DEF IN TX UTIL   | 287932 | DTL 415.894 - RA-REC Sales Deferral - CA | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287933 | DTL 320.282-RA PostRet Stimt Loss-CC-UT  | UT    | -266   | 0    | 0       | 0    | -266  | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287934 | DTL 320.283-RA PostRet Stimt Loss-CC-WY  | WYU   | -20    | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287935 | DTL 415.936 RA - Carbon Plt Decom/Inv    | SG    | -1,312 | -20  | -338    | -108 | -194  | -573 | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287939 | DTL 415.115 RA-UT STEP Pilot Program     | OTHER | 1,100  | 0    | 0       | 0    | 0     | 0    | 1,100  |
| 2831000         | AC DEF IN TX UTIL   | 287941 | DTL 430.111 Reg Asset - SB 1149 Balance  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287942 | DTL 430.112 Reg Asset - Other - Balance  | OTHER | -104   | 0    | 0       | 0    | 0     | 0    | -104   |
| 2831000         | AC DEF IN TX UTIL   | 287943 | DTL 430.113 Reg Asset - Def NPC Balance  | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287944 | DTL - REG. ASSET FEDERAL INT EXP         | UT    | 0      | 0    | 0       | 0    | 0     | 0    | 0      |
| 2831000         | AC DEF IN TX UTIL   | 287945 | DTL 720.840 REG ASSET MEDICARE SUBSIDY   | OTHER | 0      | 0    | 0       | 0    | 0     | 0    | 0      |



**Deferred Income Tax Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | Alloc | Total             | Calif          | Oregon            | Wash            | Wyoming         | Utah              | Idaho           | FERC           | Other          |
|----------------------|---------------------|-------|-------------------|----------------|-------------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|
| 2831000              | AC DEF IN TX UTIL   | WA    | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | IDU   | 2                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 2              | 0              |
| 2831000              | AC DEF IN TX UTIL   | OR    | 4                 | 0              | 4                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | WA    | 7                 | 0              | 0                 | 7               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | OTHER | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | OTHER | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | UT    | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | WYP   | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | SO    | -5,432            | -1,471         | -435              | -749            | -2,345          | -314              | -1              | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | OTHER | -1,075            | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | -1,075         |
| 2831000              | AC DEF IN TX UTIL   | OTHER | -110              | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | -110           |
| 2831000              | AC DEF IN TX UTIL   | OTHER | -12               | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | -12            |
| 2831000              | AC DEF IN TX UTIL   | OTHER | -9                | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | -9             |
| 2831000              | AC DEF IN TX UTIL   | OTHER | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | IDU   | -1,896            | 0              | 0                 | 0               | 0               | 0                 | -1,896          | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | UT    | -680              | 0              | 0                 | 0               | -680            | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | WYP   | -2,349            | 0              | 0                 | 0               | -2,349          | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | IDU   | -636              | 0              | 0                 | 0               | 0               | 0                 | -636            | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | UT    | -4,575            | 0              | 0                 | 0               | 0               | -4,575            | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | WYP   | -1,538            | 0              | 0                 | 0               | -1,538          | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | IDU   | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | UT    | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | WYP   | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | SE    | 0                 | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | 0              |
| 2831000              | AC DEF IN TX UTIL   | OTHER | -210              | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | -210           |
| 2831000              | AC DEF IN TX UTIL   | OTHER | -8                | 0              | 0                 | 0               | 0               | 0                 | 0               | 0              | -8             |
| <b>2831000 Total</b> |                     |       | <b>-340,337</b>   | <b>-5,291</b>  | <b>-83,816</b>    | <b>-20,352</b>  | <b>-49,874</b>  | <b>-141,295</b>   | <b>-20,763</b>  | <b>-81</b>     | <b>-18,865</b> |
| <b>Grand Total</b>   |                     |       | <b>-4,588,785</b> | <b>-96,602</b> | <b>-1,197,160</b> | <b>-282,076</b> | <b>-661,644</b> | <b>-2,036,821</b> | <b>-263,277</b> | <b>-11,026</b> | <b>27,504</b>  |



**Investment Tax Credit Balance**  
 13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account    | FERC Secondary Acct                 | Alloc | Total       | Calif     | Oregon      | Wash       | Wyoming    | Utah        | Idaho      | FERC     | Other    |
|--------------------|-------------------------------------|-------|-------------|-----------|-------------|------------|------------|-------------|------------|----------|----------|
| 2551000            | ACC DEF ITC - FED                   | ITC84 | 0           | 0         | 0           | 0          | 0          | 0           | 0          | 0        | 0        |
| 2551000            | ACC DEF ITC - FED                   | ITC85 | 0           | 0         | 0           | 0          | 0          | 0           | 0          | 0        | 0        |
| 2551000            | ACC DEF ITC - FED                   | ITC85 | 0           | 0         | 0           | 0          | 0          | 0           | 0          | 0        | 0        |
| 2551000            | ACC DEF ITC - FED                   | ITC86 | 0           | 0         | 0           | 0          | 0          | 0           | 0          | 0        | 0        |
| 2551000            | ACC DEF ITC - FED                   | ITC88 | -4          | 0         | -2          | -1         | -1         | 0           | 0          | 0        | 0        |
| 2551000            | ACC DEF ITC - FED                   | ITC89 | -45         | -2        | -25         | -7         | -9         | 0           | 0          | 0        | 0        |
| 2551000            | ACC DEF ITC - FED                   | ITC90 | -100        | -2        | -16         | -4         | -17        | -47         | -14        | 0        | 0        |
| 2551000            | JIM BRIDGER RETROFIT ITC - PPL      | SG    | 0           | 0         | 0           | 0          | 0          | 0           | 0          | 0        | 0        |
| 2551000            | ACCUM DEFERRED ITC - UPL - 70 PRE   | SG    | -143        | -2        | -37         | -12        | -21        | -63         | -9         | 0        | 0        |
| 2551000            | Accum Def ITC - Solar Arrays - 2013 | SG    | -97         | -1        | -25         | -8         | -14        | -42         | -6         | 0        | 0        |
| 2551000            | Accum Def ITC - Solar Arrays - 2014 | SG    | -389        | -8        | -105        | -31        | -63        | -152        | -28        | 0        | 0        |
| 2552000            | ACC DEF ITC-IDAHO                   | IDU   | -48         | 0         | 0           | 0          | 0          | 0           | -48        | 0        | 0        |
| 2552000            | Acc Def Idaho ITC-ID situs ATL      |       | -48         | 0         | 0           | 0          | 0          | 0           | -48        | 0        | 0        |
| <b>Grand Total</b> |                                     |       | <b>-437</b> | <b>-8</b> | <b>-105</b> | <b>-31</b> | <b>-63</b> | <b>-152</b> | <b>-76</b> | <b>0</b> | <b>0</b> |

# **B20. CUSTOMER ADVANCES**





**Customer Advances**

13 Month Average as of December 2017  
Allocation Method - Factor 2017 Protocol  
(Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | 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  | IDU   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | OR    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | CA    | 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  | WYU   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | UT    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | WA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | WYP   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | IDU   | -7             | 0           | 0             | 0             | 0             | 0              | -7            | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | OR    | -413           | 0           | -413          | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | CA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | SG    | -14,043        | -213        | -3,614        | -1,159        | -2,080        | -6,133         | -839          | -5         | 0        |
| 2520000              | CUST ADV CONSTRUCT  | WYU   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | UT    | 57             | 0           | 0             | 0             | 0             | 0              | 57            | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | WA    | -2             | 0           | 0             | -2            | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | WYP   | 1,106          | 0           | 0             | 0             | 1,106         | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | SG    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2520000              | CUST ADV CONSTRUCT  | SG    | -11,733        | -178        | -3,019        | -968          | -1,738        | -5,124         | -701          | -4         | 0        |
| 2520000              | CUST ADV CONSTRUCT  | UT    | 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  | SG    | -11,195        | -170        | -2,881        | -924          | -1,658        | -4,889         | -669          | -4         | 0        |
| <b>2520000 Total</b> |                     |       | <b>-36,229</b> | <b>-562</b> | <b>-9,927</b> | <b>-3,053</b> | <b>-4,371</b> | <b>-16,090</b> | <b>-2,214</b> | <b>-12</b> | <b>0</b> |
| 2521000              | CUST ADV CONST-UPL  | CN    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2521000              | CUST ADV CONST-UPL  | IDU   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2521000              | CUST ADV CONST-UPL  | CA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2521000              | CUST ADV CONST-UPL  | UT    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| <b>2521000 Total</b> |                     |       | <b>0</b>       | <b>0</b>    | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 2521100              | CUS ADV CONT REFUND | CN    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2521100              | CUS ADV CONT REFUND | OR    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2521100              | CUS ADV CONT REFUND | CA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2521100              | CUS ADV CONT REFUND | UT    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2521100              | CUS ADV CONT REFUND | WA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| <b>2521100 Total</b> |                     |       | <b>0</b>       | <b>0</b>    | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 2523990              | CUST ADV-REFD-CSS   | CN    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2523990              | CUST ADV-REFD-CSS   | IDU   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |



**Customer Advances**

13 Month Average as of December 2017  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

| Primary Account      | FERC Secondary Acct | Alloc | Total          | Calif       | Oregon        | Wash          | Wyoming       | Utah           | Idaho         | FERC       | Other    |
|----------------------|---------------------|-------|----------------|-------------|---------------|---------------|---------------|----------------|---------------|------------|----------|
| 2523990              | CUST ADV-REFD-CSS   | OR    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2523990              | CUST ADV-REFD-CSS   | CA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2523990              | CUST ADV-REFD-CSS   | WYU   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2523990              | CUST ADV-REFD-CSS   | UT    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2523990              | CUST ADV-REFD-CSS   | WA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2523990              | CUST ADV-REFD-CSS   | WYP   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| <b>2523990 Total</b> |                     |       | <b>0</b>       | <b>0</b>    | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 2524000              | CUST ADV REIMB-CSS  | CN    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2524000              | CUST ADV REIMB-CSS  | IDU   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2524000              | CUST ADV REIMB-CSS  | OR    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2524000              | CUST ADV REIMB-CSS  | CA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2524000              | CUST ADV REIMB-CSS  | UT    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2524000              | CUST ADV REIMB-CSS  | WA    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| 2524000              | CUST ADV REIMB-CSS  | WYP   | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| <b>2524000 Total</b> |                     |       | <b>0</b>       | <b>0</b>    | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| 2529000              | LUNDT PAY NONREFUND | CN    | 0              | 0           | 0             | 0             | 0             | 0              | 0             | 0          | 0        |
| <b>2529000 Total</b> |                     |       | <b>0</b>       | <b>0</b>    | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>   | <b>0</b> |
| <b>Grand Total</b>   |                     |       | <b>-36,229</b> | <b>-562</b> | <b>-9,927</b> | <b>-3,053</b> | <b>-4,371</b> | <b>-16,090</b> | <b>-2,214</b> | <b>-12</b> | <b>0</b> |