



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

October 31, 2019

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

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

Attention: Gary Widerburg
Commission Administrator

RE: June 2019 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended June 30, 2019.

Also enclosed is the confidential Wind Resources Report for the twelve months ended June 30, 2019. 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.

If there are any questions related to this report, or additional matters that the Commission or other parties wish to discuss, please contact 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 31st day of October, 2019, a true and correct copy of the foregoing was served by electronic mail and overnight delivery to the following:

| Utah Office of Consumer Services | |
|---|---|
| Cheryl Murray Utah Office of Consumer Services 160 East 300 South, 2 nd Floor Salt Lake City, UT 84111 cmurray@utah.gov | Robert Moore Assistant Attorney General 500 Heber M. Wells Building 160 East 300 South Salt Lake City, Utah 84111 rmoore@agutah.gov |
| Michele Beck Utah Office of Consumer Services 160 East 300 South, 2 nd Floor Salt Lake City, UT 84111 mbeck@utah.gov | |
| Division of Public Utilities | |
| Chris Parker Division of Public Utilities 160 East 300 South, 4 th Floor Salt Lake City, UT 84111 chrisparker@utah.gov | Division of Public Utilities 160 East 300 South, 4 th Floor Salt Lake City, UT 84111 dpudatarequest@utah.gov |
| William Powell Division of Public Utilities 160 East 300 South, 4 th Floor Salt Lake City, UT 84111 wpowell@utah.gov | |


Katie Savarin
Coordinator, Regulatory Operations



Utah Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
June 30, 2019

1. SUMMARY

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended June 30, 2019

| | 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 |
| 1 Operating Revenues: | | | | | | | | | | |
| 2 General Business Revenues | 4,738,801,365 | 2,009,343,732 | 7,497,360 | 7,497,360 | 4,746,298,725 | 2,016,841,092 | (23,125,447) | (23,125,447) | 4,723,173,278 | 1,993,715,645 |
| 3 Interdepartmental | - | - | - | - | - | - | - | - | - | - |
| 4 Special Sales | 243,934,081 | 99,992,719 | - | 13,464,342 | 243,934,081 | 113,457,060 | - | 708,021 | 243,934,081 | 114,165,082 |
| 5 Other Operating Revenues | 177,063,148 | 71,595,403 | (2,534,400) | (608,633) | 174,528,748 | 70,986,771 | - | 350,237 | 174,528,748 | 71,337,008 |
| 6 Total Operating Revenues | 5,159,798,594 | 2,180,931,854 | 4,962,960 | 20,353,069 | 5,164,761,555 | 2,201,284,923 | (23,125,447) | (22,067,189) | 5,141,636,107 | 2,179,217,734 |
| 7 | | | | | | | | | | |
| 8 Operating Expenses: | | | | | | | | | | |
| 9 Steam Production | 1,099,966,583 | 480,265,071 | (3,233,528) | (1,407,806) | 1,096,733,055 | 478,857,264 | 10,986,691 | 3,550,033 | 1,107,719,746 | 482,407,297 |
| 10 Nuclear Production | - | - | - | - | - | - | - | - | - | - |
| 11 Hydro Production | 42,311,811 | 18,421,619 | - | - | 42,311,811 | 18,421,619 | - | 130,335 | 42,311,811 | 18,551,955 |
| 12 Other Power Supply | 1,020,797,582 | 480,494,592 | (1,442,829) | (628,176) | 1,019,354,753 | 479,866,416 | (47,687,243) | (19,542,316) | 971,667,511 | 460,324,101 |
| 13 Transmission | 212,793,850 | 92,640,837 | - | - | 212,793,850 | 92,640,837 | - | 665,298 | 212,793,850 | 93,306,135 |
| 14 Distribution | 200,837,597 | 87,418,571 | - | - | 200,837,597 | 87,418,571 | - | - | 200,837,597 | 87,418,571 |
| 15 Customer Accounting | 82,050,225 | 34,198,328 | (26,569) | (2,093) | 82,023,657 | 34,196,235 | (6,384) | (6,384) | 82,017,273 | 34,189,852 |
| 16 Customer Service & Info | 99,292,578 | 6,713,585 | 23,821 | (17,599) | 99,316,399 | 6,695,986 | - | - | 99,316,399 | 6,695,986 |
| 17 Sales | - | - | - | - | - | - | - | - | - | - |
| 18 Administrative & General | 144,701,044 | 60,717,939 | 1,431,173 | 681,662 | 146,132,217 | 61,399,601 | (4,017,008) | (1,485,656) | 142,115,209 | 59,913,945 |
| 19 | | | | | | | | | | |
| 20 Total O&M Expenses | 2,902,751,270 | 1,260,870,543 | (3,247,932) | (1,374,012) | 2,899,503,338 | 1,259,496,531 | (40,723,944) | (16,688,690) | 2,858,779,395 | 1,242,807,841 |
| 21 | | | | | | | | | | |
| 22 Depreciation | 724,543,948 | 299,880,274 | (12,284,445) | (5,337,659) | 712,259,503 | 294,542,615 | - | 1,643,207 | 712,259,503 | 296,185,822 |
| 23 Amortization | 53,602,343 | 19,620,184 | 181,627,130 | 181,516,669 | 235,229,472 | 201,136,853 | - | 93,748 | 235,229,472 | 201,230,601 |
| 24 Taxes Other Than Income | 199,541,666 | 70,887,812 | - | 111,318 | 199,541,666 | 70,999,130 | - | 354,295 | 199,541,666 | 71,353,425 |
| 25 Income Taxes - Federal | 195,395,732 | 79,493,395 | (30,503,134) | (9,217,568) | 164,892,598 | 70,275,826 | 1,365,985 | (2,536,813) | 166,258,583 | 67,739,014 |
| 26 Income Taxes - State | 54,536,466 | 22,480,769 | (6,908,115) | (2,087,518) | 47,628,350 | 20,393,252 | 309,358 | (542,870) | 47,937,708 | 19,850,381 |
| 27 Income Taxes - Def Net | (183,345,084) | (151,108,192) | 904,974 | (26,063,661) | (182,440,110) | (177,171,852) | 2,592,624 | 863,823 | (179,847,486) | (176,308,029) |
| 28 Investment Tax Credit Adj. | (2,943,987) | (2,469,856) | - | - | (2,943,987) | (2,469,856) | - | (3,435) | (2,943,987) | (2,473,291) |
| 29 Misc Revenue & Expense | (3,327,067) | (1,765,912) | 3,902,496 | 1,991,613 | 575,429 | 225,701 | (35) | (2,208) | 575,394 | 223,493 |
| 30 | | | | | | | | | | |
| 31 Total Operating Expenses: | 3,940,755,286 | 1,597,889,018 | 133,490,973 | 139,539,183 | 4,074,246,259 | 1,737,428,200 | (36,456,013) | (16,818,943) | 4,037,790,247 | 1,720,609,258 |
| 32 | | | | | | | | | | |
| 33 Operating Rev For Return: | 1,219,043,308 | 583,042,836 | (128,528,013) | (119,186,113) | 1,090,515,295 | 463,856,723 | 13,330,565 | (5,248,247) | 1,103,845,861 | 458,608,476 |

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended June 30, 2019

| | 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 | 27,950,004,290 | 12,039,665,711 | 76,832,126 | 52,386,521 | 28,026,836,416 | 12,092,052,232 | - | 60,761,336 | 28,026,836,416 | 12,152,813,568 |
| 37 Plant Held for Future Use | 26,327,736 | 11,207,944 | (9,178,055) | (3,995,920) | 17,149,681 | 7,212,024 | - | 10,482 | 17,149,681 | 7,222,506 |
| 38 Misc Deferred Debits | 822,885,484 | 320,984,501 | - | 315,345 | 822,885,484 | 321,299,846 | - | 686,993 | 822,885,484 | 321,986,839 |
| 39 Elec Plant Acq Adj | 29,298,451 | 18,752,368 | - | - | 29,298,451 | 18,752,368 | - | 57,535 | 29,298,451 | 18,809,904 |
| 40 Nuclear Fuel | 3,512,440 | 1,513,009 | - | 2,418 | 3,512,440 | 1,515,426 | - | 7,615 | 3,512,440 | 1,523,041 |
| 41 Prepayments | 51,184,984 | 15,884,906 | - | 17,374 | 51,184,984 | 15,902,280 | - | 64,629 | 51,184,984 | 15,966,909 |
| 42 Fuel Stock | 178,391,223 | 78,186,737 | - | - | 178,391,223 | 78,186,737 | - | (498,593) | 178,391,223 | 77,688,144 |
| 43 Material & Supplies | 242,667,146 | 104,394,251 | - | 101 | 242,667,146 | 104,394,352 | - | 400,189 | 242,667,146 | 104,794,541 |
| 44 Working Capital | 49,401,264 | 27,640,205 | (380,520) | (114,115) | 49,020,743 | 27,526,089 | (369,425) | (117,651) | 48,651,318 | 27,408,438 |
| 45 Weatherization Loans | (7,845,264) | 5,846 | - | (3) | (7,845,264) | 5,843 | - | (11) | (7,845,264) | 5,832 |
| 46 Misc Rate Base | - | - | - | - | - | - | - | - | - | - |
| 47 | | | | | | | | | | |
| 48 Total Electric Plant: | 29,345,827,753 | 12,618,235,479 | 67,273,551 | 48,611,719 | 29,413,101,305 | 12,666,847,198 | (369,425) | 61,372,524 | 29,412,731,879 | 12,728,219,723 |
| 49 | | | | | | | | | | |
| 50 Rate Base Deductions: | | | | | | | | | | |
| 51 Accum Prov For Deprec | (9,843,187,974) | (4,001,555,593) | (75,355,916) | (85,688,889) | (9,918,543,890) | (4,087,244,482) | - | (20,643,850) | (9,918,543,890) | (4,107,888,332) |
| 52 Accum Prov For Amort | (600,464,087) | (243,730,194) | 37,554,014 | (14,861) | (562,910,073) | (243,745,056) | - | (1,021,896) | (562,910,073) | (244,766,952) |
| 53 Accum Def Income Tax | (4,399,873,651) | (1,927,514,492) | (11,107,004) | (1,575,233) | (4,410,980,656) | (1,929,089,726) | (3,247,939) | (1,345,865) | (4,414,228,595) | (1,930,435,591) |
| 54 Unamortized ITC | (320,579) | (123,534) | - | - | (320,579) | (123,534) | - | (685) | (320,579) | (124,219) |
| 55 Customer Adv For Const | (58,750,910) | (25,454,413) | - | (4,644,367) | (58,750,910) | (30,098,780) | - | (136,486) | (58,750,910) | (30,235,266) |
| 56 Customer Service Deposits | - | - | (15,702,692) | (15,702,692) | (15,702,692) | (15,702,692) | - | - | (15,702,692) | (15,702,692) |
| 57 Misc Rate Base Deductions | (622,781,065) | (163,818,283) | - | (108,637) | (622,781,065) | (163,926,920) | 13,254,619 | 5,689,125 | (609,526,446) | (158,237,795) |
| 58 | | | | | | | | | | |
| 59 Total Rate Base Deductions | (15,525,378,266) | (6,362,196,510) | (64,611,598) | (107,734,679) | (15,589,989,864) | (6,469,931,189) | 10,006,680 | (17,459,656) | (15,579,983,184) | (6,487,390,845) |
| 60 | | | | | | | | | | |
| 61 Total Rate Base: | 13,820,449,487 | 6,256,038,969 | 2,661,954 | (59,122,960) | 13,823,111,440 | 6,196,916,010 | 9,637,255 | 43,912,868 | 13,832,748,695 | 6,240,828,877 |
| 62 | | | | | | | | | | |
| 63 Earned Return on Rate Base | | 9.320% | | -1.834% | | 7.485% | | -0.137% | | 7.349% |
| 64 | | | | | | | | | | |
| 65 Earned Return on Equity | | 13.223% | | -3.551% | | 9.672% | | -0.265% | | 9.408% |

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended June 30, 2019

| | Utah Allocated Reconciled Unadjusted Results | Tab 3 Revenue Adjustments | Tab 4 O&M Adjustments | Tab 5 Net Power Cost Adjustments | Tab 6 Depreciation & Amortization Adjustments |
|---------------------------------|--|------------------------------|--------------------------|--|--|
| 1 Operating Revenues: | | | | | |
| 2 General Business Revenues | 2,009,343,732 | (36,310,635) | 27,133,917 | - | - |
| 3 Interdepartmental | - | - | - | - | - |
| 4 Special Sales | 99,992,719 | 13,464,342 | - | - | - |
| 5 Other Operating Revenues | 71,595,403 | (612,643) | - | - | - |
| 6 Total Operating Revenues | 2,180,931,854 | (23,458,936) | 27,133,917 | - | - |
| 7 | | | | | |
| 8 Operating Expenses: | | | | | |
| 9 Steam Production | 480,265,071 | - | 4,817,203 | - | - |
| 10 Nuclear Production | - | - | - | - | - |
| 11 Hydro Production | 18,421,619 | - | - | - | - |
| 12 Other Power Supply | 480,494,592 | - | 781,063 | (22,699,732) | - |
| 13 Transmission | 92,640,837 | - | - | - | - |
| 14 Distribution | 87,418,571 | - | - | - | - |
| 15 Customer Accounting | 34,198,328 | - | (8,477) | - | - |
| 16 Customer Service & Info | 6,713,585 | - | (17,599) | - | - |
| 17 Sales | - | - | - | - | - |
| 18 Administrative & General | 60,717,939 | - | (1,142,720) | - | - |
| 19 | | | | | |
| 20 Total O&M Expenses | 1,260,870,543 | - | 4,429,471 | (22,699,732) | - |
| 21 | | | | | |
| 22 Depreciation | 299,880,274 | - | - | - | (1,195,235) |
| 23 Amortization | 19,620,184 | - | - | - | 173,812,187 |
| 24 Taxes Other Than Income | 70,887,812 | - | - | - | - |
| 25 Income Taxes - Federal | 80,521,625 | (4,702,398) | 3,345,065 | 4,551,476 | (13,752,052) |
| 26 Income Taxes - State | 22,713,635 | (1,064,963) | 757,565 | 1,030,783 | (3,114,459) |
| 27 Income Taxes - Def Net | (151,108,192) | 13 | 1,124,215 | - | (25,036,530) |
| 28 Investment Tax Credit Adj. | (2,469,856) | - | - | - | - |
| 29 Misc Revenue & Expense | (1,765,912) | (15) | 1,335,258 | - | - |
| 30 | | | | | |
| 31 Total Operating Expenses: | 1,599,150,113 | (5,767,364) | 10,991,574 | (17,117,473) | 130,713,910 |
| 32 | | | | | |
| 33 Operating Rev For Return: | 581,781,740 | (17,691,573) | 16,142,343 | 17,117,473 | (130,713,910) |
| 34 | | | | | |
| 35 Rate Base: | | | | | |
| 36 Electric Plant In Service | 12,039,665,711 | - | - | - | - |
| 37 Plant Held for Future Use | 11,207,944 | - | - | - | - |
| 38 Misc Deferred Debits | 320,984,501 | - | - | - | - |
| 39 Elec Plant Acq Adj | 18,752,368 | - | - | - | - |
| 40 Nuclear Fuel | 1,513,009 | - | - | - | - |
| 41 Prepayments | 15,884,906 | - | - | - | - |
| 42 Fuel Stock | 78,186,737 | - | - | - | - |
| 43 Material & Supplies | 104,394,251 | - | - | - | - |
| 44 Working Capital | 27,654,261 | (64,284) | 95,101 | (190,796) | (187,998) |
| 45 Weatherization Loans | 5,846 | - | - | - | - |
| 46 Misc Rate Base | - | - | - | - | - |
| 47 | | | | | |
| 48 Total Electric Plant: | 12,618,249,536 | (64,284) | 95,101 | (190,796) | (187,998) |
| 49 | | | | | |
| 50 Rate Base Deductions: | | | | | |
| 51 Accum Prov For Deprec | (4,001,555,593) | - | - | - | (93,522,231) |
| 52 Accum Prov For Amort | (243,730,194) | - | - | - | - |
| 53 Accum Def Income Tax | (1,927,514,492) | 55 | (1,409,196) | - | 3,337 |
| 54 Unamortized ITC | (123,534) | - | - | - | - |
| 55 Customer Adv For Const | (25,454,413) | - | - | - | - |
| 56 Customer Service Deposits | - | - | - | - | - |
| 57 Misc Rate Base Deductions | (163,818,283) | (181) | 5,747,561 | - | - |
| 58 | | | | | |
| 59 Total Rate Base Deductions | (6,362,196,510) | (125) | 4,338,365 | - | (93,518,895) |
| 60 | | | | | |
| 61 Total Rate Base: | 6,256,053,026 | (64,410) | 4,433,466 | (190,796) | (93,706,893) |
| 62 | | | | | |
| 63 Return on Rate Base | 9.300% | -0.284% | 0.253% | 0.274% | -1.975% |
| 64 | | | | | |
| 65 Return on Equity | 13.184% | -0.549% | 0.489% | 0.531% | -3.823% |
| 66 | | | | | |
| 67 TAX CALCULATION: | | | | | |
| 68 Operating Revenue | 531,438,953 | (23,458,921) | 21,369,188 | 22,699,732 | (172,616,952) |
| 69 Other Deductions | - | - | - | - | - |
| 70 Interest (AFUDC) | (22,021,712) | - | - | - | 147,375 |
| 71 Interest | 156,035,858 | (1,602) | 110,271 | (4,746) | (2,333,616) |
| 72 Schedule "M" Additions | 503,180,940 | 75 | (125) | - | 101,607,380 |
| 73 Schedule "M" Deductions | 400,305,414 | 91 | 4,572,344 | - | (222,908) |
| 74 Income Before Tax | 500,300,332 | (23,457,334) | 16,686,447 | 22,704,477 | (68,600,423) |
| 75 | | | | | |
| 76 State Income Taxes | 22,713,635 | (1,064,963) | 757,565 | 1,030,783 | (3,114,459) |
| 77 Taxable Income | 477,586,697 | (22,392,371) | 15,928,882 | 21,673,694 | (65,485,964) |
| 78 | | | | | |
| 79 Federal Income Taxes + Other | 80,521,625 | (4,702,398) | 3,345,065 | 4,551,476 | (13,752,052) |

**Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended June 30, 2019**

| | Tab 7 | Tab 8 | Factors | Utah Allocated |
|---------------------------------|-----------------|-----------------------|-------------------------------|--------------------|
| | Tax Adjustments | Rate Base Adjustments | Normalized Allocation Factors | Normalized Results |
| 1 Operating Revenues: | | | | |
| 2 General Business Revenues | - | (6,451,369) | - | 1,993,715,645 |
| 3 Interdepartmental | - | - | - | - |
| 4 Special Sales | - | - | 708,021 | 114,165,082 |
| 5 Other Operating Revenues | - | 4,010 | 350,237 | 71,337,008 |
| 6 Total Operating Revenues | - | (6,447,358) | 1,058,258 | 2,179,217,734 |
| 7 | | | | |
| 8 Operating Expenses: | | | | |
| 9 Steam Production | - | (1,407,806) | (1,267,170) | 482,407,297 |
| 10 Nuclear Production | - | - | - | - |
| 11 Hydro Production | - | - | 130,335 | 18,551,955 |
| 12 Other Power Supply | - | - | 1,748,178 | 460,324,101 |
| 13 Transmission | - | - | 665,298 | 93,306,135 |
| 14 Distribution | - | - | - | 87,418,571 |
| 15 Customer Accounting | - | - | - | 34,189,852 |
| 16 Customer Service & Info | - | - | - | 6,695,986 |
| 17 Sales | - | - | - | - |
| 18 Administrative & General | - | 77,745 | 260,980 | 59,913,945 |
| 19 | | | | |
| 20 Total O&M Expenses | - | (1,330,061) | 1,537,621 | 1,242,807,841 |
| 21 | | | | |
| 22 Depreciation | - | (4,142,424) | 1,643,207 | 296,185,822 |
| 23 Amortization | - | 7,704,482 | 93,748 | 201,230,601 |
| 24 Taxes Other Than Income | - | 111,318 | 354,295 | 71,353,425 |
| 25 Income Taxes - Federal | 8,272 | (1,615,383) | (617,590) | 67,739,014 |
| 26 Income Taxes - State | 1,873 | (365,833) | (108,220) | 19,850,381 |
| 27 Income Taxes - Def Net | - | (1,027,130) | (260,405) | (176,308,029) |
| 28 Investment Tax Credit Adj. | - | - | (3,435) | (2,473,291) |
| 29 Misc Revenue & Expense | - | 656,355 | (2,193) | 223,493 |
| 30 | | | | |
| 31 Total Operating Expenses: | 10,145 | (8,677) | 2,637,028 | 1,720,609,258 |
| 32 | | | | |
| 33 Operating Rev For Return: | (10,145) | (6,438,682) | (1,578,770) | 458,608,476 |
| 34 | | | | |
| 35 Rate Base: | | | | |
| 36 Electric Plant In Service | - | 52,386,521 | 60,761,336 | 12,152,813,568 |
| 37 Plant Held for Future Use | - | (3,995,920) | 10,482 | 7,222,506 |
| 38 Misc Deferred Debits | - | 315,345 | 686,993 | 321,986,839 |
| 39 Elec Plant Acq Adj | - | - | 57,535 | 18,809,904 |
| 40 Nuclear Fuel | - | 2,418 | 7,615 | 1,523,041 |
| 41 Prepayments | - | 17,374 | 64,629 | 15,966,909 |
| 42 Fuel Stock | - | - | (498,593) | 77,688,144 |
| 43 Material & Supplies | - | 101 | 400,189 | 104,794,541 |
| 44 Working Capital | 113 | (9,699) | 111,741 | 27,408,438 |
| 45 Weatherization Loans | - | (3) | (11) | 5,832 |
| 46 Misc Rate Base | - | - | - | - |
| 47 | | | | |
| 48 Total Electric Plant: | 113 | 48,716,135 | 61,601,916 | 12,728,219,723 |
| 49 | | | | |
| 50 Rate Base Deductions: | | | | |
| 51 Accum Prov For Deprec | - | 7,833,343 | (20,643,850) | (4,107,888,332) |
| 52 Accum Prov For Amort | - | (14,861) | (1,021,896) | (244,766,952) |
| 53 Accum Def Income Tax | (309,964) | (1,268,606) | 63,276 | (1,930,435,591) |
| 54 Unamortized ITC | - | - | (685) | (124,219) |
| 55 Customer Adv For Const | - | (4,644,367) | (136,486) | (30,235,266) |
| 56 Customer Service Deposits | - | (15,702,692) | - | (15,702,692) |
| 57 Misc Rate Base Deductions | - | (108,637) | (58,255) | (158,237,795) |
| 58 | | | | |
| 59 Total Rate Base Deductions | (309,964) | (13,905,820) | (21,797,896) | (6,487,390,845) |
| 60 | | | | |
| 61 Total Rate Base: | (309,851) | 34,810,315 | 39,804,020 | 6,240,828,877 |
| 62 | | | | |
| 63 Return on Rate Base | 0.000% | -0.147% | -0.073% | 7.349% |
| 64 | | | | |
| 65 Return on Equity | 0.000% | -0.284% | -0.141% | 9.408% |
| 66 | | | | |
| 67 TAX CALCULATION: | | | | |
| 68 Operating Revenue | - | (9,447,028) | (2,568,420) | 367,416,552 |
| 69 Other Deductions | | | | |
| 70 Interest (AFUDC) | (33,555) | (4,471) | (110,381) | (22,022,744) |
| 71 Interest | (7,707) | 865,907 | 992,188 | 155,656,553 |
| 72 Schedule "M" Additions | - | 2,319,961 | 1,881,928 | 608,990,158 |
| 73 Schedule "M" Deductions | - | 69,493 | 815,395 | 405,539,830 |
| 74 Income Before Tax | 41,262 | (8,057,996) | (2,383,695) | 437,233,071 |
| 75 | | | | |
| 76 State Income Taxes | 1,873 | (365,833) | (108,220) | 19,850,381 |
| 77 Taxable Income | 39,389 | (7,692,163) | (2,275,475) | 417,382,690 |
| 78 | | | | |
| 79 Federal Income Taxes + Other | 8,272 | (1,615,383) | (617,590) | 67,739,014 |

2. RESULTS OF OPERATIONS

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

| | |
|--------------------|--------------------------------|
| STATE: | UTAH |
| PERIOD: | 12 MONTHS ENDED JUN 30, 2019 |
| FILE: | UT JAM Jun 2019 ROO |
| PREPARED BY: | Revenue Requirement Department |
| DATE: | 10/24/2019 |
| TIME: | 9:52:55 AM |
| TYPE OF RATE BASE: | 13-Month Average |
| ALLOCATION METHOD: | 2017 PROTOCOL |
| FERC JURISDICTION: | Separate Jurisdiction |
| 8 OR 12 CP: | 12 Coincident Peaks |
| DEMAND % | 75% Demand |
| ENERGY % | 25% Energy |

TAX INFORMATION

| <u>TAX RATE ASSUMPTIONS:</u> | <u>TAX RATE</u> |
|------------------------------|-----------------|
| FEDERAL RATE | 21.00% |
| STATE EFFECTIVE RATE | 4.54% |
| TAX GROSS UP FACTOR | 1.333 |
| FEDERAL/STATE COMBINED RATE | 24.587% |

CAPITAL STRUCTURE INFORMATION

| | <u>CAPITAL STRUCTURE</u> | <u>EMBEDDED COST</u> | <u>WEIGHTED COST</u> |
|-----------|------------------------------|--------------------------|--------------------------|
| DEBT | 48.32% | 5.15% | 2.487% |
| PREFERRED | 0.02% | 6.75% | 0.001% |
| COMMON | 51.66% | 9.80% | 5.063% |
| | <u>100.00%</u> | | <u>7.551%</u> |

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 06/30/2018 to 06/30/2019. 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 | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | |
|-----------------------------------|---------|---------------------------------|------------------------|---------------------------------|------------------------|
| | | TOTAL | UTAH | TOTAL | UTAH |
| 1 Operating Revenues | | | | | |
| 2 General Business Revenues | 2.3 | 4,738,801,365 | 2,009,343,732 | 4,723,173,278 | 1,993,715,645 |
| 3 Interdepartmental | 2.3 | 0 | 0 | 0 | 0 |
| 4 Special Sales | 2.3 | 243,934,081 | 99,992,719 | 243,934,081 | 114,165,082 |
| 5 Other Operating Revenues | 2.4 | 177,063,148 | 71,595,403 | 174,528,748 | 71,337,008 |
| 6 Total Operating Revenues | 2.4 | <u>5,159,798,594</u> | <u>2,180,931,854</u> | <u>5,141,636,107</u> | <u>2,179,217,734</u> |
| 7 | | | | | |
| 8 Operating Expenses: | | | | | |
| 9 Steam Production | 2.5 | 1,099,966,583 | 480,265,071 | 1,107,719,746 | 482,407,297 |
| 10 Nuclear Production | 2.6 | 0 | 0 | 0 | 0 |
| 11 Hydro Production | 2.7 | 42,311,811 | 18,421,619 | 42,311,811 | 18,551,955 |
| 12 Other Power Supply | 2.8, .9 | 1,020,797,582 | 480,494,592 | 971,667,511 | 460,324,101 |
| 13 Transmission | 2.10 | 212,793,850 | 92,640,837 | 212,793,850 | 93,306,135 |
| 14 Distribution | 2.12 | 200,837,597 | 87,418,571 | 200,837,597 | 87,418,571 |
| 15 Customer Accounting | 2.12 | 82,050,225 | 34,198,328 | 82,017,273 | 34,189,852 |
| 16 Customer Service & Infor | 2.13 | 99,292,578 | 6,713,585 | 99,316,399 | 6,695,986 |
| 17 Sales | 2.13 | 0 | 0 | 0 | 0 |
| 18 Administrative & General | 2.14 | 144,701,044 | 60,717,939 | 142,115,209 | 59,913,945 |
| 19 | | | | | |
| 20 Total O & M Expenses | 2.14 | <u>2,902,751,270</u> | <u>1,260,870,543</u> | <u>2,858,779,395</u> | <u>1,242,807,841</u> |
| 21 | | | | | |
| 22 Depreciation | 2.16 | 724,543,948 | 299,880,274 | 712,259,503 | 296,185,822 |
| 23 Amortization | 2.17 | 53,602,343 | 19,620,184 | 235,229,472 | 201,230,601 |
| 24 Taxes Other Than Income | 2.17 | 199,541,666 | 70,887,812 | 199,541,666 | 71,353,425 |
| 25 Income Taxes - Federal | 2.20 | 195,395,732 | 79,493,395 | 166,258,583 | 67,739,014 |
| 26 Income Taxes - State | 2.20 | 54,536,466 | 22,480,769 | 47,937,708 | 19,850,381 |
| 27 Income Taxes - Def Net | 2.19 | (183,345,084) | (151,108,192) | (179,847,486) | (176,308,029) |
| 28 Investment Tax Credit Adj. | 2.17 | (2,943,987) | (2,469,856) | (2,943,987) | (2,473,291) |
| 29 Misc Revenue & Expense | 2.4 | (3,327,067) | (1,765,912) | 575,394 | 223,493 |
| 30 | | | | | |
| 31 Total Operating Expenses | 2.20 | <u>3,940,755,286</u> | <u>1,597,889,018</u> | <u>4,037,790,247</u> | <u>1,720,609,258</u> |
| 32 | | | | | |
| 33 Operating Revenue for Return | | <u>1,219,043,308</u> | <u>583,042,836</u> | <u>1,103,845,861</u> | <u>458,608,476</u> |
| 34 | | | | | |
| 35 Rate Base: | | | | | |
| 36 Electric Plant in Service | 2.30 | 27,950,004,290 | 12,039,665,711 | 28,026,836,416 | 12,152,813,568 |
| 37 Plant Held for Future Use | 2.31 | 26,327,736 | 11,207,944 | 17,149,681 | 7,222,506 |
| 38 Misc Deferred Debits | 2.33 | 822,885,484 | 320,984,501 | 822,885,484 | 321,986,839 |
| 39 Elec Plant Acq Adj | 2.31 | 29,298,451 | 18,752,368 | 29,298,451 | 18,809,904 |
| 40 Pensions | 2.31 | 3,512,440 | 1,513,009 | 3,512,440 | 1,523,041 |
| 41 Prepayments | 2.32 | 51,184,984 | 15,884,906 | 51,184,984 | 15,966,909 |
| 42 Fuel Stock | 2.32 | 178,391,223 | 78,186,737 | 178,391,223 | 77,688,144 |
| 43 Material & Supplies | 2.32 | 242,667,146 | 104,394,251 | 242,667,146 | 104,794,541 |
| 44 Working Capital | 2.33 | 49,401,264 | 27,640,205 | 48,651,318 | 27,408,438 |
| 45 Weatherization Loans | 2.31 | (7,845,264) | 5,846 | (7,845,264) | 5,832 |
| 46 Miscellaneous Rate Base | 2.34 | 0 | 0 | 0 | 0 |
| 47 | | | | | |
| 48 Total Electric Plant | | <u>29,345,827,753</u> | <u>12,618,235,479</u> | <u>29,412,731,879</u> | <u>12,728,219,723</u> |
| 49 | | | | | |
| 50 Rate Base Deductions: | | | | | |
| 51 Accum Prov For Depr | 2.38 | (9,843,187,974) | (4,001,555,593) | (9,918,543,890) | (4,107,888,332) |
| 52 Accum Prov For Amort | 2.39 | (600,464,087) | (243,730,194) | (562,910,073) | (244,766,952) |
| 53 Accum Def Income Taxes | 2.35 | (4,399,873,651) | (1,927,514,492) | (4,414,228,595) | (1,930,435,591) |
| 54 Unamortized ITC | 2.35 | (320,579) | (123,534) | (320,579) | (124,219) |
| 55 Customer Adv for Const | 2.34 | (58,750,910) | (25,454,413) | (58,750,910) | (30,235,266) |
| 56 Customer Service Deposits | 2.34 | 0 | 0 | (15,702,692) | (15,702,692) |
| 57 Misc. Rate Base Deductions | 2.34 | (622,781,065) | (163,818,283) | (609,526,446) | (158,237,795) |
| 58 | | | | | |
| 59 Total Rate Base Deductions | | <u>(15,525,378,266)</u> | <u>(6,362,196,510)</u> | <u>(15,579,983,184)</u> | <u>(6,487,390,845)</u> |
| 60 | | | | | |
| 61 Total Rate Base | | <u>13,820,449,487</u> | <u>6,256,038,969</u> | <u>13,832,748,695</u> | <u>6,240,828,877</u> |
| 62 | | | | | |
| 63 Return on Rate Base | | | 9.320% | | 7.349% |
| 64 | | | | | |
| 65 Return on Equity | | | 13.223% | | 9.408% |
| 66 Net Power Costs | | | 735,534,893 | | 711,924,136 |
| 67 100 Basis Points in Equity: | | | | | |
| 68 Revenue Requirement Impact | | | 42,855,378 | | 42,751,185 |
| 69 Rate Base Decrease | | | (328,566,247) | | (409,912,720) |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|-------------------------------------|--------|---------------------------------|----------------------|---------------------------------|----------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 215 | 500 | Operation Supervision & Engineering | | | | | | |
| 216 | | P | SG | | 15,596,765 | 6,790,484 | 15,596,765 | 6,838,528 |
| 217 | | P | SG | | 2,462,779 | 1,072,239 | 2,462,779 | 1,079,825 |
| 218 | | | | B2 | 18,059,545 | 7,862,723 | 18,059,545 | 7,918,353 |
| 219 | | | | | | | | |
| 220 | 501 | Fuel Related-Non NPC | | | | | | |
| 221 | | P | S | | 1,746,531 | - | 1,746,531 | - |
| 222 | | P | SE | | 23,055,537 | 10,104,966 | 23,055,537 | 10,040,527 |
| 223 | | P | SE | | - | - | - | - |
| 224 | | P | SE | | - | - | - | - |
| 225 | | P | SE | | 2,819,582 | 1,235,789 | 2,819,582 | 1,227,908 |
| 226 | | | | B2 | 27,621,649 | 11,340,755 | 27,621,649 | 11,268,435 |
| 227 | | | | | | | | |
| 228 | 501NPC | Fuel Related-NPC | | | | | | |
| 229 | | P | S | | 398,108 | - | 398,108 | - |
| 230 | | P | SE | | 714,777,401 | 313,278,377 | 714,777,401 | 311,280,614 |
| 231 | | P | SE | | - | - | - | - |
| 232 | | P | SE | | - | - | - | - |
| 233 | | P | SE | | 44,335,052 | 19,431,523 | 44,335,052 | 19,307,609 |
| 234 | | | | B2 | 759,510,561 | 332,709,899 | 759,510,561 | 330,588,223 |
| 235 | | | | | | | | |
| 236 | | Total Fuel Related | | B2 | 787,132,210 | 344,050,654 | 787,132,210 | 341,856,658 |
| 237 | | | | | | | | |
| 238 | 502 | Steam Expenses | | | | | | |
| 239 | | P | SG | | 74,510,141 | 32,440,055 | 74,510,141 | 32,669,572 |
| 240 | | P | SG | | 7,737,962 | 3,368,936 | 7,737,962 | 3,392,772 |
| 241 | | | | B2 | 82,248,103 | 35,808,991 | 82,248,103 | 36,062,344 |
| 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 | | 4,570,678 | 2,003,273 | 4,570,678 | 1,990,499 |
| 249 | | | | B2 | 4,570,678 | 2,003,273 | 4,570,678 | 1,990,499 |
| 250 | | | | | | | | |
| 251 | 505 | Electric Expenses | | | | | | |
| 252 | | P | SG | | 1,268,962 | 552,478 | 1,268,962 | 556,387 |
| 253 | | P | SG | | 298,020 | 129,751 | 298,020 | 130,669 |
| 254 | | | | B2 | 1,566,982 | 682,229 | 1,566,982 | 687,056 |
| 255 | | | | | | | | |
| 256 | 506 | Misc. Steam Expense | | | | | | |
| 257 | | P | SG | | 27,210,000 | 11,846,628 | 35,661,675 | 15,636,149 |
| 258 | | P | SE | | - | - | - | - |
| 259 | | P | SG | | 2,037,857 | 887,238 | 2,037,857 | 893,515 |
| 260 | | | | B2 | 29,247,857 | 12,733,865 | 37,699,532 | 16,529,664 |
| 261 | | | | | | | | |
| 262 | 507 | Rents | | | | | | |
| 263 | | P | SG | | 515,835 | 224,583 | 515,835 | 226,172 |
| 264 | | P | SG | | - | - | - | - |
| 265 | | | | B2 | 515,835 | 224,583 | 515,835 | 226,172 |
| 266 | | | | | | | | |
| 267 | 510 | Maint Supervision & Engineering | | | | | | |
| 268 | | P | SG | | 5,371,531 | 2,338,645 | 4,673,018 | 2,048,923 |
| 269 | | P | SG | | 2,718,835 | 1,183,720 | 2,718,835 | 1,192,095 |
| 270 | | | | B2 | 8,090,366 | 3,522,365 | 7,391,853 | 3,241,018 |
| 271 | | | | | | | | |
| 272 | | | | | | | | |
| 273 | | | | | | | | |
| 274 | 511 | Maintenance of Structures | | | | | | |
| 275 | | P | SG | | 23,079,914 | 10,048,480 | 23,079,914 | 10,119,574 |
| 276 | | P | SG | | 3,709,903 | 1,615,209 | 3,709,903 | 1,626,637 |
| 277 | | | | B2 | 26,789,817 | 11,663,689 | 26,789,817 | 11,746,212 |
| 278 | | | | | | | | |
| 279 | 512 | Maintenance of Boiler Plant | | | | | | |
| 280 | | P | SG | | 89,358,403 | 38,904,657 | 89,358,403 | 39,179,913 |
| 281 | | P | SG | | 6,140,690 | 2,673,519 | 6,140,690 | 2,692,435 |
| 282 | | | | B2 | 95,499,093 | 41,578,177 | 95,499,093 | 41,872,348 |
| 283 | | | | | | | | |
| 284 | 513 | Maintenance of Electric Plant | | | | | | |
| 285 | | P | SG | | 34,988,575 | 15,233,246 | 34,988,575 | 15,341,023 |
| 286 | | P | SG | | 891,759 | 388,252 | 891,759 | 390,999 |
| 287 | | | | B2 | 35,880,333 | 15,621,498 | 35,880,333 | 15,732,022 |
| 288 | | | | | | | | |
| 289 | 514 | Maintenance of Misc. Steam Plant | | | | | | |
| 290 | | P | SG | | 8,781,068 | 3,823,081 | 8,781,068 | 3,850,130 |
| 291 | | P | SG | | 1,584,696 | 689,941 | 1,584,696 | 694,823 |
| 292 | | | | B2 | 10,365,764 | 4,513,023 | 10,365,764 | 4,544,953 |
| 293 | | | | | | | | |
| 294 | | Total Steam Power Generation | | B2 | 1,099,966,583 | 480,265,071 | 1,107,719,746 | 482,407,297 |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|---------------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 358 | 537 | Hydraulic Expenses | | | | | | |
| 359 | | P | DGP | | - | - | - | - |
| 360 | | P | SG | | 4,073,258 | 1,773,406 | 4,073,258 | 1,785,953 |
| 361 | | P | SG | | 368,745 | 160,543 | 368,745 | 161,679 |
| 362 | | | | | | | | |
| 363 | | | | B2 | <u>4,442,003</u> | <u>1,933,949</u> | <u>4,442,003</u> | <u>1,947,632</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 | | 12,329,988 | 5,368,202 | 12,329,988 | 5,406,183 |
| 375 | | P | SG | | 7,222,447 | 3,144,493 | 7,222,447 | 3,166,740 |
| 376 | | | | | | | | |
| 377 | | | | | | | | |
| 378 | | | | B2 | <u>19,552,436</u> | <u>8,512,695</u> | <u>19,552,436</u> | <u>8,572,923</u> |
| 379 | | | | | | | | |
| 380 | 540 | Rents (Hydro Generation) | | | | | | |
| 381 | | P | DGP | | - | - | - | - |
| 382 | | P | SG | | 1,260,371 | 548,737 | 1,260,371 | 552,620 |
| 383 | | P | SG | | 53,740 | 23,397 | 53,740 | 23,563 |
| 384 | | | | | | | | |
| 385 | | | | B2 | <u>1,314,111</u> | <u>572,135</u> | <u>1,314,111</u> | <u>576,183</u> |
| 386 | | | | | | | | |
| 387 | 541 | Maint Supervision & Engineering | | | | | | |
| 388 | | P | DGP | | - | - | - | - |
| 389 | | P | SG | | 470 | 205 | 470 | 206 |
| 390 | | P | SG | | - | - | - | - |
| 391 | | | | | | | | |
| 392 | | | | B2 | <u>470</u> | <u>205</u> | <u>470</u> | <u>206</u> |
| 393 | | | | | | | | |
| 394 | 542 | Maintenance of Structures | | | | | | |
| 395 | | P | DGP | | - | - | - | - |
| 396 | | P | SG | | 487,433 | 212,217 | 487,433 | 213,719 |
| 397 | | P | SG | | 26,209 | 11,411 | 26,209 | 11,492 |
| 398 | | | | | | | | |
| 399 | | | | B2 | <u>513,642</u> | <u>223,628</u> | <u>513,642</u> | <u>225,210</u> |
| 400 | | | | | | | | |
| 401 | | | | | | | | |
| 402 | | | | | | | | |
| 403 | | | | | | | | |
| 404 | 543 | Maintenance of Dams & Waterways | | | | | | |
| 405 | | P | DGP | | - | - | - | - |
| 406 | | P | SG | | 941,650 | 409,973 | 941,650 | 412,874 |
| 407 | | P | SG | | 629,929 | 274,257 | 629,929 | 276,198 |
| 408 | | | | | | | | |
| 409 | | | | B2 | <u>1,571,579</u> | <u>684,231</u> | <u>1,571,579</u> | <u>689,072</u> |
| 410 | | | | | | | | |
| 411 | 544 | Maintenance of Electric Plant | | | | | | |
| 412 | | P | DGP | | - | - | - | - |
| 413 | | P | SG | | 1,701,465 | 740,780 | 1,701,465 | 746,021 |
| 414 | | P | SG | | 292,333 | 127,275 | 292,333 | 128,176 |
| 415 | | | | | | | | |
| 416 | | | | B2 | <u>1,993,798</u> | <u>868,055</u> | <u>1,993,798</u> | <u>874,197</u> |
| 417 | | | | | | | | |
| 418 | 545 | Maintenance of Misc. Hydro Plant | | | | | | |
| 419 | | P | DGP | | - | - | - | - |
| 420 | | P | SG | | 3,365,693 | 1,465,348 | 3,365,693 | 1,475,715 |
| 421 | | P | SG | | 706,408 | 307,554 | 706,408 | 309,730 |
| 422 | | | | | | | | |
| 423 | | | | B2 | <u>4,072,101</u> | <u>1,772,902</u> | <u>4,072,101</u> | <u>1,785,446</u> |
| 424 | | | | | | | | |
| 425 | | Total Hydraulic Power Generation | | B2 | <u>42,311,811</u> | <u>18,421,619</u> | <u>42,311,811</u> | <u>18,551,955</u> |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|-----------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 860 | 923 | Outside Services | | | | | | |
| 861 | | PTD | S | | 1,550,477 | 1,278,672 | 1,550,477 | 1,278,672 |
| 862 | | CUST | CN | | - | - | - | - |
| 863 | | PTD | SO | | 21,001,084 | 9,046,368 | 21,001,084 | 9,106,353 |
| 864 | | | | B2 | <u>22,551,561</u> | <u>10,325,041</u> | <u>22,551,561</u> | <u>10,385,025</u> |
| 865 | | | | | | | | |
| 866 | 924 | Property Insurance | | | | | | |
| 867 | | PT | S | | 10,379,773 | 2,152,236 | 10,379,773 | 2,152,236 |
| 868 | | PT | SG | | - | - | - | - |
| 869 | | PTD | SO | | 4,722,691 | 2,034,333 | 4,722,691 | 2,047,822 |
| 870 | | | | B2 | <u>15,102,464</u> | <u>4,186,569</u> | <u>15,102,464</u> | <u>4,200,058</u> |
| 871 | | | | | | | | |
| 872 | 925 | Injuries & Damages | | | | | | |
| 873 | | PTD | S | | (21,503) | - | (21,503) | - |
| 874 | | PTD | SO | | 17,313,348 | 7,457,849 | 13,304,828 | 5,769,153 |
| 875 | | | | B2 | <u>17,291,845</u> | <u>7,457,849</u> | <u>13,283,325</u> | <u>5,769,153</u> |
| 876 | | | | | | | | |
| 877 | 926 | Employee Pensions & Benefits | | | | | | |
| 878 | | LABOR | S | | (68,187) | - | (31,658) | - |
| 879 | | CUST | CN | | - | - | - | - |
| 880 | | LABOR | SO | | 118,045,638 | 50,849,009 | 119,501,227 | 51,817,341 |
| 881 | | | | B2 | <u>117,977,451</u> | <u>50,849,009</u> | <u>119,469,569</u> | <u>51,817,341</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 | | 14,733,573 | 6,652,137 | 14,696,305 | 6,634,114 |
| 890 | | P | SE | | 8,083 | 3,543 | 8,083 | 3,520 |
| 891 | | DMSC | SO | | 3,155,077 | 1,359,072 | 3,183,857 | 1,380,563 |
| 892 | | FERC | SG | | 5,233,705 | 2,278,638 | 5,233,705 | 2,294,760 |
| 893 | | | | B2 | <u>23,130,437</u> | <u>10,293,390</u> | <u>23,121,949</u> | <u>10,312,957</u> |
| 894 | | | | | | | | |
| 895 | 929 | Duplicate Charges | | | | | | |
| 896 | | LABOR | S | | - | - | - | - |
| 897 | | LABOR | SO | | (130,126,920) | (56,053,108) | (130,145,035) | (56,432,639) |
| 898 | | | | B2 | <u>(130,126,920)</u> | <u>(56,053,108)</u> | <u>(130,145,035)</u> | <u>(56,432,639)</u> |
| 899 | | | | | | | | |
| 900 | 930 | Misc General Expenses | | | | | | |
| 901 | | PTD | S | | 42,496 | - | 43,028 | 531 |
| 902 | | CUST | CN | | - | - | - | - |
| 903 | | P | SG | | - | - | - | - |
| 904 | | LABOR | SO | | 2,160,475 | 930,640 | 2,160,475 | 936,811 |
| 905 | | | | B2 | <u>2,202,972</u> | <u>930,640</u> | <u>2,203,503</u> | <u>937,342</u> |
| 906 | | | | | | | | |
| 907 | 931 | Rents | | | | | | |
| 908 | | PTD | S | | 420,480 | 10,015 | 420,480 | 10,015 |
| 909 | | PTD | SO | | 2,138,243 | 921,063 | 2,138,243 | 927,171 |
| 910 | | | | B2 | <u>2,558,723</u> | <u>931,078</u> | <u>2,558,723</u> | <u>937,186</u> |
| 911 | | | | | | | | |
| 912 | 935 | Maintenance of General Plant | | | | | | |
| 913 | | G | S | | 471,629 | 100,924 | 471,629 | 100,924 |
| 914 | | CUST | CN | | 59,158 | 28,208 | 59,158 | 28,208 |
| 915 | | G | SO | | 23,213,078 | 9,999,201 | 23,213,078 | 10,065,503 |
| 916 | | | | B2 | <u>23,743,865</u> | <u>10,128,332</u> | <u>23,743,865</u> | <u>10,194,635</u> |
| 917 | | | | | | | | |
| 918 | | Total Administrative & General Expense | | B2 | <u>144,701,044</u> | <u>60,717,939</u> | <u>142,115,209</u> | <u>59,913,945</u> |
| 919 | | | | | | | | |
| 920 | | Summary of A&G Expense by Factor | | | | | | |
| 921 | | S | | | 27,779,556 | 10,322,084 | 27,779,349 | 10,304,592 |
| 922 | | SE | | | 8,083 | 3,543 | 8,083 | 3,520 |
| 923 | | SO | | | 111,531,250 | 48,042,889 | 108,945,622 | 47,240,288 |
| 924 | | SG | | | 5,233,705 | 2,278,638 | 5,233,705 | 2,294,760 |
| 925 | | CN | | | 148,451 | 70,785 | 148,451 | 70,785 |
| 926 | | Total A&G Expense by Factor | | | <u>144,701,044</u> | <u>60,717,939</u> | <u>142,115,209</u> | <u>59,913,945</u> |
| 927 | | | | | | | | |
| 928 | | Total O&M Expense | | B2 | <u>2,902,751,270</u> | <u>1,260,870,543</u> | <u>2,858,779,395</u> | <u>1,242,807,841</u> |

| 2017 PROTOCOL | | | | | JUNE 2019 | | JUNE 2019 | |
|------------------|---------------------------------|-------------------------------------|----------|-----|--------------------|---------------|--------------------|---------------|
| 13-Month Average | | | | | UNADJUSTED RESULTS | | NORMALIZED RESULTS | |
| FERC | BUS | | | | | | | |
| ACCT | DESCRIP | 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 | | - | - | - | - |
| 1260 | | PTD | SNP | | 106,610 | 47,466 | 106,610 | 47,396 |
| 1261 | | BOOKDEPR | SCHMDEXP | | (19,357) | (8,012) | (19,357) | (8,049) |
| 1262 | | P | SG | | - | - | - | - |
| 1263 | | SCHMDP-SO | SO | | - | - | - | - |
| 1264 | | | | B6 | 87,253 | 39,455 | 87,253 | 39,346 |
| 1265 | | | | | | | | |
| 1266 | SCHMDT | Deductions - Temporary | | | | | | |
| 1267 | | GP | S | | 72,278,358 | (547,650) | 72,278,358 | (547,650) |
| 1268 | | CUST | BADDEBT | | - | - | - | - |
| 1269 | | SCHMDT-SNP | SNP | | 74,705,322 | 33,261,165 | 74,705,322 | 33,211,777 |
| 1270 | | CUST | CN | | - | - | - | - |
| 1271 | | SCHMDT | SG | | 339,662 | 147,881 | 339,662 | 148,927 |
| 1272 | | CUST | DGP | | - | - | - | - |
| 1273 | | P | SE | | (1,171,589) | (513,494) | (1,171,381) | (510,128) |
| 1274 | | SCHMDT-SG | SG | | 145,052,807 | 63,152,759 | 145,052,807 | 63,599,573 |
| 1275 | | SCHMDT-GPS | GPS | | 68,082,721 | 29,327,122 | 68,082,721 | 29,521,584 |
| 1276 | | SCHMDT-SO | SO | | 23,064,917 | 9,935,379 | 33,609,664 | 14,573,603 |
| 1277 | | TAXDEPR | TAXDEPR | | 590,717,641 | 264,764,652 | 590,717,641 | 264,764,652 |
| 1278 | | DPW | SNPD | | 1,526,070 | 738,145 | 1,526,070 | 738,145 |
| 1279 | | | | B6 | 974,595,908 | 400,265,959 | 985,140,863 | 405,500,483 |
| 1280 | | | | | | | | |
| 1281 | TOTAL SCHEDULE - M DEDUCTIONS | | | B6 | 974,683,161 | 400,305,414 | 985,228,117 | 405,539,830 |
| 1282 | | | | | | | | |
| 1283 | TOTAL SCHEDULE - M ADJUSTMENTS | | | B6 | 231,076,385 | 102,875,525 | 216,134,574 | 203,450,329 |
| 1284 | | | | | | | | |
| 1285 | | | | | | | | |
| 1286 | | | | | | | | |
| 1287 | 40911 | State Income Taxes | | | | | | |
| 1288 | | IBT | | | 54,536,466 | 22,480,769 | 47,937,708 | 19,850,381 |
| 1289 | | IBT | IBT | | - | - | - | - |
| 1290 | | PTC | SG | | - | - | - | - |
| 1291 | | IBT | IBT | | - | - | - | - |
| 1292 | Total State Tax Expense | | | | 54,536,466 | 22,480,769 | 47,937,708 | 19,850,381 |
| 1293 | | | | | | | | |
| 1294 | | | | | | | | |
| 1295 | Calculation of Taxable Income: | | | | | | | |
| 1296 | | Operating Revenues | | | 5,159,798,594 | 2,180,931,854 | 5,141,636,107 | 2,179,217,734 |
| 1297 | | Operating Deductions: | | | | | | |
| 1298 | | O & M Expenses | | | 2,902,751,270 | 1,260,870,543 | 2,858,779,395 | 1,242,807,841 |
| 1299 | | Depreciation Expense | | | 724,543,948 | 299,880,274 | 712,259,503 | 296,185,822 |
| 1300 | | Amortization Expense | | | 53,602,343 | 19,620,184 | 235,229,472 | 201,230,601 |
| 1301 | | Taxes Other Than Income | | | 199,541,666 | 70,887,812 | 199,541,666 | 71,353,425 |
| 1302 | | Interest & Dividends (AFUDC-Equity) | | | (49,461,258) | (22,021,712) | (49,537,132) | (22,022,744) |
| 1303 | | Misc Revenue & Expense | | | (3,327,067) | (1,765,912) | 575,394 | 223,493 |
| 1304 | | Total Operating Deductions | | | 3,827,650,901 | 1,627,471,189 | 3,956,848,297 | 1,789,778,438 |
| 1305 | | Other Deductions: | | | | | | |
| 1306 | | Interest Deductions | | | 361,980,334 | 161,165,057 | 345,025,727 | 155,656,553 |
| 1307 | | Interest on PCRBS | | | - | - | - | - |
| 1308 | | Schedule M Adjustments | | | 231,076,385 | 102,875,525 | 216,134,574 | 203,450,329 |
| 1309 | | | | | | | | |
| 1310 | | Income Before State Taxes | | | 1,201,243,744 | 495,171,133 | 1,055,896,656 | 437,233,071 |
| 1311 | | | | | | | | |
| 1312 | | State Income Taxes | | | 54,536,466 | 22,480,769 | 47,937,708 | 19,850,381 |
| 1313 | | | | | | | | |
| 1314 | Total Taxable Income | | | | 1,146,707,278 | 472,690,364 | 1,007,958,948 | 417,382,690 |
| 1315 | | | | | | | | |
| 1316 | Tax Rate | | | | 21.0% | 21.0% | 21.0% | 21.0% |
| 1317 | | | | | | | | |
| 1318 | Federal Income Tax - Calculated | | | | 240,808,528 | 99,264,976 | 211,671,379 | 87,650,365 |
| 1319 | | | | | | | | |
| 1320 | Adjustments to Calculated Tax: | | | | | | | |
| 1321 | 40910 | P | SE | | (18,519) | (8,117) | (18,519) | (8,065) |
| 1322 | 40910 | PTC | SG | | (45,352,770) | (19,745,586) | (45,352,770) | (19,885,288) |
| 1323 | 40910 | P | SO | | (41,507) | (17,879) | (41,507) | (17,998) |
| 1324 | 40910 | IRS Settle | LABOR | | - | - | - | - |
| 1325 | Federal Income Tax Expense | | | | 195,395,732 | 79,493,395 | 166,258,583 | 67,739,014 |
| 1326 | | | | | | | | |
| 1327 | Total Operating Expenses | | | | 3,940,755,286 | 1,597,889,018 | 4,037,790,247 | 1,720,609,258 |

| 2017 PROTOCOL 13-Month Average | | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | |
|-----------------------------------|---------|---|--------|-----------|---------------------------------|----------------------|---------------------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1328 | 310 | Land and Land Rights | | | | | | |
| 1329 | | P | SG | | 2,328,224 | 1,013,657 | 2,328,224 | 1,020,829 |
| 1330 | | P | SG | | 33,837,468 | 14,732,080 | 33,837,468 | 14,836,311 |
| 1331 | | P | SG | | 54,188,889 | 23,592,635 | 54,188,889 | 23,759,556 |
| 1332 | | P | S | | - | - | - | - |
| 1333 | | P | SG | | 2,635,317 | 1,147,358 | 2,635,317 | 1,155,476 |
| 1334 | | | | B8 | 92,989,898 | 40,485,729 | 92,989,898 | 40,772,171 |
| 1335 | | | | | | | | |
| 1336 | 311 | Structures and Improvements | | | | | | |
| 1337 | | P | SG | | 227,327,436 | 98,973,299 | 227,327,436 | 99,673,548 |
| 1338 | | P | SG | | 314,235,925 | 136,811,319 | 314,235,925 | 137,779,277 |
| 1339 | | P | SG | | 427,132,464 | 185,963,956 | 427,132,464 | 187,279,675 |
| 1340 | | P | SG | | 65,404,877 | 28,475,826 | 65,404,877 | 28,677,296 |
| 1341 | | | | B8 | 1,034,100,702 | 450,224,400 | 1,034,100,702 | 453,409,795 |
| 1342 | | | | | | | | |
| 1343 | 312 | Boiler Plant Equipment | | | | | | |
| 1344 | | P | SG | | 593,407,281 | 258,356,306 | 593,407,281 | 260,184,210 |
| 1345 | | P | SG | | 482,852,751 | 210,223,327 | 482,852,751 | 211,710,684 |
| 1346 | | P | SG | | 3,204,598,795 | 1,395,210,900 | 3,204,598,795 | 1,405,082,195 |
| 1347 | | P | SG | | 341,653,346 | 148,748,253 | 341,653,346 | 149,800,666 |
| 1348 | | | | B8 | 4,622,512,174 | 2,012,538,787 | 4,622,512,174 | 2,026,777,755 |
| 1349 | | | | | | | | |
| 1350 | 314 | Turbogenerator Units | | | | | | |
| 1351 | | P | SG | | 109,938,165 | 47,864,627 | 109,938,165 | 48,203,275 |
| 1352 | | P | SG | | 109,953,968 | 47,871,507 | 109,953,968 | 48,210,204 |
| 1353 | | P | SG | | 709,955,011 | 309,098,590 | 709,955,011 | 311,285,502 |
| 1354 | | P | SG | | 69,066,956 | 30,070,214 | 69,066,956 | 30,282,964 |
| 1355 | | | | B8 | 998,914,100 | 434,904,938 | 998,914,100 | 437,981,946 |
| 1356 | | | | | | | | |
| 1357 | 315 | Accessory Electric Equipment | | | | | | |
| 1358 | | P | SG | | 86,126,440 | 37,497,533 | 86,126,440 | 37,762,833 |
| 1359 | | P | SG | | 133,503,252 | 58,124,341 | 133,503,252 | 58,535,578 |
| 1360 | | P | SG | | 199,669,295 | 86,931,561 | 199,669,295 | 87,546,613 |
| 1361 | | P | SG | | 68,681,644 | 29,902,457 | 68,681,644 | 30,114,021 |
| 1362 | | | | B8 | 487,980,632 | 212,455,892 | 487,980,632 | 213,959,045 |
| 1363 | | | | | | | | |
| 1364 | | | | | | | | |
| 1365 | | | | | | | | |
| 1366 | 316 | Misc Power Plant Equipment | | | | | | |
| 1367 | | P | SG | | 2,593,134 | 1,128,993 | 2,593,134 | 1,136,980 |
| 1368 | | P | SG | | 4,977,072 | 2,166,906 | 4,977,072 | 2,182,237 |
| 1369 | | P | SG | | 21,077,847 | 9,176,825 | 21,077,847 | 9,241,752 |
| 1370 | | P | SG | | 4,109,429 | 1,789,154 | 4,109,429 | 1,801,812 |
| 1371 | | | | B8 | 32,757,481 | 14,261,877 | 32,757,481 | 14,362,782 |
| 1372 | | | | | | | | |
| 1373 | 317 | Steam Plant ARO | | | | | | |
| 1374 | | P | S | | - | - | - | - |
| 1375 | | | | B8 | - | - | - | - |
| 1376 | | | | | | | | |
| 1377 | SP | Unclassified Steam Plant - Account 300 | | | | | | |
| 1378 | | P | SG | | 45,983,463 | 20,020,175 | 45,983,463 | 20,161,820 |
| 1379 | | | | B8 | 45,983,463 | 20,020,175 | 45,983,463 | 20,161,820 |
| 1380 | | | | | | | | |
| 1381 | | | | | | | | |
| 1382 | | Total Steam Production Plant | | B8 | 7,315,238,450 | 3,184,891,799 | 7,315,238,450 | 3,207,425,315 |
| 1383 | | | | | | | | |
| 1384 | | | | | | | | |
| 1385 | | Summary of Steam Production Plant by Factor | | | | | | |
| 1386 | | S | | | - | - | - | - |
| 1387 | | DGP | | | - | - | - | - |
| 1388 | | DGU | | | - | - | - | - |
| 1389 | | SG | | | 7,315,238,450 | 3,184,891,799 | 7,315,238,450 | 3,207,425,315 |
| 1390 | | SSGCH | | | - | - | - | - |
| 1391 | | Total Steam Production Plant by Factor | | | 7,315,238,450 | 3,184,891,799 | 7,315,238,450 | 3,207,425,315 |
| 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 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|---------------------------------|----------------------|---------------------------------|----------------------|--------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1474 | | | | | | | | |
| 1475 | | | | | | | | |
| 1476 | 335 | Misc. Power Plant Equipment | | | | | | |
| 1477 | | P | SG | | 1,133,104 | 493,328 | 1,133,104 | 496,818 |
| 1478 | | P | SG | | 156,834 | 68,282 | 156,834 | 68,765 |
| 1479 | | P | SG | | 1,086,687 | 473,119 | 1,086,687 | 476,467 |
| 1480 | | P | SG | | 18,279 | 7,958 | 18,279 | 8,015 |
| 1481 | | | | B8 | 2,394,904 | 1,042,688 | 2,394,904 | 1,050,065 |
| 1482 | | | | | | | | |
| 1483 | 336 | Roads, Railroads & Bridges | | | | | | |
| 1484 | | P | SG | | 4,240,128 | 1,846,057 | 4,240,128 | 1,859,118 |
| 1485 | | P | SG | | 791,670 | 344,675 | 791,670 | 347,114 |
| 1486 | | P | SG | | 18,071,959 | 7,868,128 | 18,071,959 | 7,923,796 |
| 1487 | | P | SG | | 1,324,632 | 576,715 | 1,324,632 | 580,796 |
| 1488 | | | | B8 | 24,428,390 | 10,635,577 | 24,428,390 | 10,710,825 |
| 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 | | Total Hydraulic Production Plant | | B8 | 1,068,321,917 | 465,123,555 | 1,068,321,917 | 468,414,364 |
| 1502 | | | | | | | | |
| 1503 | | Summary of Hydraulic Plant by Factor | | | | | | |
| 1504 | | S | | | - | - | - | - |
| 1505 | | SG | | | 1,068,321,917 | 465,123,555 | 1,068,321,917 | 468,414,364 |
| 1506 | | DGP | | | - | - | - | - |
| 1507 | | DGU | | | - | - | - | - |
| 1508 | | Total Hydraulic Plant by Factor | | | 1,068,321,917 | 465,123,555 | 1,068,321,917 | 468,414,364 |
| 1509 | | | | | | | | |
| 1510 | 340 | Land and Land Rights | | | | | | |
| 1511 | | P | S | | 74,986 | - | 74,986 | - |
| 1512 | | P | SG | | 39,029,476 | 16,992,564 | 39,029,476 | 17,112,789 |
| 1513 | | P | SG | | 6,100,269 | 2,655,921 | 6,100,269 | 2,674,712 |
| 1514 | | P | SG | | 235,129 | 102,370 | 235,129 | 103,094 |
| 1515 | | | | B8 | 45,439,861 | 19,750,855 | 45,439,861 | 19,890,595 |
| 1516 | | | | | | | | |
| 1517 | 341 | Structures and Improvements | | | | | | |
| 1518 | | P | SG | | 170,275,839 | 74,134,306 | 170,275,839 | 74,658,815 |
| 1519 | | P | SG | | - | - | - | - |
| 1520 | | P | SG | | 53,657,096 | 23,361,104 | 53,657,096 | 23,526,387 |
| 1521 | | P | SG | | 4,273,000 | 1,860,369 | 4,273,000 | 1,873,531 |
| 1522 | | | | B8 | 228,205,936 | 99,355,779 | 228,205,936 | 100,058,734 |
| 1523 | | | | | | | | |
| 1524 | 342 | Fuel Holders, Producers & Accessories | | | | | | |
| 1525 | | P | SG | | 13,428,889 | 5,846,639 | 13,428,889 | 5,888,005 |
| 1526 | | P | SG | | - | - | - | - |
| 1527 | | P | SG | | 2,759,334 | 1,201,353 | 2,759,334 | 1,209,852 |
| 1528 | | | | B8 | 16,188,223 | 7,047,992 | 16,188,223 | 7,097,857 |
| 1529 | | | | | | | | |
| 1530 | 343 | Prime Movers | | | | | | |
| 1531 | | P | S | | - | - | - | - |
| 1532 | | P | SG | | - | - | - | - |
| 1533 | | P | SG | | 1,792,108,861 | 780,244,261 | 1,792,108,861 | 785,764,588 |
| 1534 | | P | SG | | 1,074,412,854 | 467,775,413 | 1,074,412,854 | 471,084,984 |
| 1535 | | P | SG | | 57,768,296 | 25,151,029 | 57,768,296 | 25,328,976 |
| 1536 | | | | B8 | 2,924,290,012 | 1,273,170,703 | 2,924,290,012 | 1,282,178,548 |
| 1537 | | | | | | | | |
| 1538 | 344 | Generators | | | | | | |
| 1539 | | P | S | | - | - | - | - |
| 1540 | | P | SG | | 56,865,366 | 24,757,913 | 56,865,366 | 24,933,078 |
| 1541 | | P | SG | | 400,717,423 | 174,463,436 | 400,717,423 | 175,697,787 |
| 1542 | | P | SG | | 17,782,763 | 7,742,219 | 17,782,763 | 7,796,996 |
| 1543 | | | | B8 | 475,365,551 | 206,963,567 | 475,365,551 | 208,427,861 |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|---------------------------------|----------------------|---------------------------------|----------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1677 | 366 | Underground Conduit | | | | | | |
| 1678 | | DPW | S | | 382,219,521 | 209,196,316 | 382,219,521 | 209,196,316 |
| 1679 | | | | B8 | 382,219,521 | 209,196,316 | 382,219,521 | 209,196,316 |
| 1680 | | | | | | | | |
| 1681 | | | | | | | | |
| 1682 | | | | | | | | |
| 1683 | | | | | | | | |
| 1684 | 367 | Underground Conductors | | | | | | |
| 1685 | | DPW | S | | 892,563,818 | 562,929,887 | 892,563,818 | 562,929,887 |
| 1686 | | | | B8 | 892,563,818 | 562,929,887 | 892,563,818 | 562,929,887 |
| 1687 | | | | | | | | |
| 1688 | 368 | Line Transformers | | | | | | |
| 1689 | | DPW | S | | 1,380,129,190 | 547,650,367 | 1,380,129,190 | 547,650,367 |
| 1690 | | | | B8 | 1,380,129,190 | 547,650,367 | 1,380,129,190 | 547,650,367 |
| 1691 | | | | | | | | |
| 1692 | 369 | Services | | | | | | |
| 1693 | | DPW | S | | 818,349,737 | 324,489,300 | 818,349,737 | 324,489,300 |
| 1694 | | | | B8 | 818,349,737 | 324,489,300 | 818,349,737 | 324,489,300 |
| 1695 | | | | | | | | |
| 1696 | 370 | Meters | | | | | | |
| 1697 | | DPW | S | | 226,665,854 | 90,415,045 | 226,665,854 | 90,415,045 |
| 1698 | | | | B8 | 226,665,854 | 90,415,045 | 226,665,854 | 90,415,045 |
| 1699 | | | | | | | | |
| 1700 | 371 | Installations on Customers' Premises | | | | | | |
| 1701 | | DPW | S | | 8,803,379 | 4,237,921 | 8,803,379 | 4,237,921 |
| 1702 | | | | B8 | 8,803,379 | 4,237,921 | 8,803,379 | 4,237,921 |
| 1703 | | | | | | | | |
| 1704 | 372 | Leased Property | | | | | | |
| 1705 | | DPW | S | | - | - | - | - |
| 1706 | | | | B8 | - | - | - | - |
| 1707 | | | | | | | | |
| 1708 | 373 | Street Lights | | | | | | |
| 1709 | | DPW | S | | 62,756,819 | 21,760,410 | 62,756,819 | 21,760,410 |
| 1710 | | | | B8 | 62,756,819 | 21,760,410 | 62,756,819 | 21,760,410 |
| 1711 | | | | | | | | |
| 1712 | DP | Unclassified Dist Plant - Acct 300 | | | | | | |
| 1713 | | DPW | S | | 57,468,042 | 23,180,720 | 57,468,042 | 23,180,720 |
| 1714 | | | | B8 | 57,468,042 | 23,180,720 | 57,468,042 | 23,180,720 |
| 1715 | | | | | | | | |
| 1716 | DS0 | Unclassified Dist Sub Plant - Acct 300 | | | | | | |
| 1717 | | DPW | S | | - | - | - | - |
| 1718 | | | | B8 | - | - | - | - |
| 1719 | | | | | | | | |
| 1720 | | | | | | | | |
| 1721 | | Total Distribution Plant | | B8 | 7,009,447,979 | 2,993,654,883 | 7,009,447,979 | 2,993,654,883 |
| 1722 | | | | | | | | |
| 1723 | | Summary of Distribution Plant by Factor | | | | | | |
| 1724 | | S | | | 7,009,447,979 | 2,993,654,883 | 7,009,447,979 | 2,993,654,883 |
| 1725 | | | | | | | | |
| 1726 | | Total Distribution Plant by Factor | | | 7,009,447,979 | 2,993,654,883 | 7,009,447,979 | 2,993,654,883 |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|------------------------------|--------|---------------------------------|-------------|---------------------------------|-------------|------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1727 | 389 | Land and Land Rights | | | | | | |
| 1728 | | G-SITUS | S | | 13,442,478 | 4,149,970 | 13,442,478 | 4,149,970 |
| 1729 | | CUST | CN | | 1,128,506 | 538,100 | 1,128,506 | 538,100 |
| 1730 | | G-DGU | SG | | 332 | 145 | 332 | 146 |
| 1731 | | G-SG | SG | | 1,228 | 534 | 1,228 | 538 |
| 1732 | | PTD | SO | | 7,516,302 | 3,237,701 | 7,516,302 | 3,259,170 |
| 1733 | | | | B8 | 22,088,845 | 7,926,450 | 22,088,845 | 7,947,924 |
| 1734 | | | | | | | | |
| 1735 | 390 | Structures and Improvements | | | | | | |
| 1736 | | G-SITUS | S | | 132,304,968 | 44,210,204 | 132,304,968 | 44,210,204 |
| 1737 | | G-DGP | SG | | 335,238 | 145,955 | 335,238 | 146,988 |
| 1738 | | G-DGU | SG | | 1,487,359 | 647,563 | 1,487,359 | 652,145 |
| 1739 | | CUST | CN | | 8,182,902 | 3,901,815 | 8,182,902 | 3,901,815 |
| 1740 | | G-SG | SG | | 5,786,758 | 2,519,425 | 5,786,758 | 2,537,251 |
| 1741 | | P | SE | | 1,160,271 | 508,533 | 1,160,271 | 505,290 |
| 1742 | | PTD | SO | | 96,618,854 | 41,619,267 | 96,618,854 | 41,895,236 |
| 1743 | | | | B8 | 245,876,349 | 93,552,762 | 245,876,349 | 93,848,927 |
| 1744 | | | | | | | | |
| 1745 | 391 | Office Furniture & Equipment | | | | | | |
| 1746 | | G-SITUS | S | | 6,837,885 | 1,264,855 | 6,837,885 | 1,264,855 |
| 1747 | | G-DGP | SG | | - | - | - | - |
| 1748 | | G-DGU | SG | | - | - | - | - |
| 1749 | | CUST | CN | | 4,606,116 | 2,196,313 | 4,606,116 | 2,196,313 |
| 1750 | | G-SG | SG | | 3,011,967 | 1,311,343 | 3,011,967 | 1,320,621 |
| 1751 | | P | SE | | 17,602 | 7,715 | 17,602 | 7,666 |
| 1752 | | PTD | SO | | 61,863,277 | 26,648,052 | 61,863,277 | 26,824,750 |
| 1753 | | G-SG | SG | | - | - | - | - |
| 1754 | | G-SG | SG | | 4,039 | 1,758 | 4,039 | 1,771 |
| 1755 | | | | B8 | 76,340,886 | 31,430,037 | 76,340,886 | 31,615,976 |
| 1756 | | | | | | | | |
| 1757 | 392 | Transportation Equipment | | | | | | |
| 1758 | | G-SITUS | S | | 87,248,040 | 36,166,332 | 87,248,040 | 36,166,332 |
| 1759 | | PTD | SO | | 7,484,693 | 3,224,085 | 7,484,693 | 3,245,464 |
| 1760 | | G-SG | SG | | 20,797,438 | 9,054,741 | 20,797,438 | 9,118,805 |
| 1761 | | CUST | CN | | - | - | - | - |
| 1762 | | G-DGU | SG | | 505,234 | 219,967 | 505,234 | 221,524 |
| 1763 | | P | SE | | 515,393 | 225,890 | 515,393 | 224,450 |
| 1764 | | G-DGP | SG | | 70,616 | 30,745 | 70,616 | 30,962 |
| 1765 | | G-SG | SG | | 303,430 | 132,107 | 303,430 | 133,041 |
| 1766 | | G-DGU | SG | | 44,655 | 19,442 | 44,655 | 19,579 |
| 1767 | | | | B8 | 116,969,498 | 49,073,310 | 116,969,498 | 49,160,157 |
| 1768 | | | | | | | | |
| 1769 | 393 | Stores Equipment | | | | | | |
| 1770 | | G-SITUS | S | | 8,497,801 | 3,224,067 | 8,497,801 | 3,224,067 |
| 1771 | | G-DGP | SG | | - | - | - | - |
| 1772 | | G-DGU | SG | | - | - | - | - |
| 1773 | | PTD | SO | | 255,085 | 109,880 | 255,085 | 110,608 |
| 1774 | | G-SG | SG | | 5,792,625 | 2,521,980 | 5,792,625 | 2,539,823 |
| 1775 | | G-DGU | SG | | 53,971 | 23,498 | 53,971 | 23,664 |
| 1776 | | | | B8 | 14,599,482 | 5,879,424 | 14,599,482 | 5,898,163 |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|--------------------------------|--------|---------------------------------|-------------|---------------------------------|-------------|-------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1777 | | | | | | | | |
| 1778 | 394 | Tools, Shop & Garage Equipment | | | | | | |
| 1779 | | G-SITUS | S | | 34,215,585 | 13,939,958 | 34,215,585 | 13,939,958 |
| 1780 | | G-DGP | SG | | 96,767 | 42,130 | 96,767 | 42,428 |
| 1781 | | G-SG | SG | | 22,358,290 | 9,734,301 | 22,358,290 | 9,803,173 |
| 1782 | | PTD | SO | | 2,593,384 | 1,117,119 | 2,593,384 | 1,124,526 |
| 1783 | | P | SE | | 109,044 | 47,793 | 109,044 | 47,488 |
| 1784 | | G-DGU | SG | | - | - | - | - |
| 1785 | | G-SG | SG | | 1,715,004 | 746,675 | 1,715,004 | 751,957 |
| 1786 | | G-SG | SG | | 89,913 | 39,146 | 89,913 | 39,423 |
| 1787 | | | | B8 | 61,177,988 | 25,667,122 | 61,177,988 | 25,748,954 |
| 1788 | | | | | | | | |
| 1789 | 395 | Laboratory Equipment | | | | | | |
| 1790 | | G-SITUS | S | | 21,329,539 | 7,965,228 | 21,329,539 | 7,965,228 |
| 1791 | | G-DGP | SG | | - | - | - | - |
| 1792 | | G-DGU | SG | | - | - | - | - |
| 1793 | | PTD | SO | | 4,828,832 | 2,080,054 | 4,828,832 | 2,093,846 |
| 1794 | | P | SE | | 1,212,544 | 531,444 | 1,212,544 | 528,055 |
| 1795 | | G-SG | SG | | 6,236,744 | 2,715,340 | 6,236,744 | 2,734,551 |
| 1796 | | G-SG | SG | | 223,587 | 97,345 | 223,587 | 98,034 |
| 1797 | | G-SG | SG | | 14,022 | 6,105 | 14,022 | 6,148 |
| 1798 | | | | B8 | 33,845,268 | 13,395,514 | 33,845,268 | 13,425,861 |
| 1799 | | | | | | | | |
| 1800 | 396 | Power Operated Equipment | | | | | | |
| 1801 | | G-SITUS | S | | 134,049,273 | 50,233,096 | 134,049,273 | 50,233,096 |
| 1802 | | G-DGP | SG | | 299,852 | 130,549 | 299,852 | 131,473 |
| 1803 | | G-SG | SG | | 43,598,298 | 18,981,727 | 43,598,298 | 19,116,025 |
| 1804 | | PTD | SO | | 6,048,416 | 2,605,399 | 6,048,416 | 2,622,675 |
| 1805 | | G-DGU | SG | | 1,069,739 | 465,740 | 1,069,739 | 469,036 |
| 1806 | | P | SE | | 326,712 | 143,194 | 326,712 | 142,281 |
| 1807 | | P | SG | | - | - | - | - |
| 1808 | | G-SG | SG | | 1,378,336 | 600,097 | 1,378,336 | 604,342 |
| 1809 | | | | B8 | 186,770,626 | 73,159,802 | 186,770,626 | 73,318,927 |
| 1810 | 397 | Communication Equipment | | | | | | |
| 1811 | | G-SITUS | S | | 198,669,001 | 62,782,639 | 198,669,001 | 62,782,639 |
| 1812 | | G-DGP | SG | | 412,544 | 179,612 | 412,544 | 180,883 |
| 1813 | | G-DGU | SG | | 1,136,750 | 494,916 | 1,136,750 | 498,417 |
| 1814 | | PTD | SO | | 91,679,693 | 39,491,688 | 91,679,693 | 39,753,549 |
| 1815 | | CUST | CN | | 3,848,526 | 1,835,075 | 3,848,526 | 1,835,075 |
| 1816 | | G-SG | SG | | 173,437,333 | 75,510,750 | 173,437,333 | 76,044,998 |
| 1817 | | P | SE | | 342,768 | 150,231 | 342,768 | 149,273 |
| 1818 | | G-SG | SG | | 1,291,360 | 562,230 | 1,291,360 | 566,207 |
| 1819 | | G-SG | SG | | 16,633 | 7,242 | 16,633 | 7,293 |
| 1820 | | | | B8 | 470,834,608 | 181,014,382 | 470,834,608 | 181,818,335 |
| 1821 | | | | | | | | |
| 1822 | 398 | Misc. Equipment | | | | | | |
| 1823 | | G-SITUS | S | | 2,923,016 | 1,303,342 | 2,923,016 | 1,303,342 |
| 1824 | | G-DGP | SG | | - | - | - | - |
| 1825 | | G-DGU | SG | | - | - | - | - |
| 1826 | | CUST | CN | | 74,806 | 35,670 | 74,806 | 35,670 |
| 1827 | | PTD | SO | | 2,324,774 | 1,001,413 | 2,324,774 | 1,008,053 |
| 1828 | | P | SE | | 4,268 | 1,871 | 4,268 | 1,859 |
| 1829 | | G-SG | SG | | 2,644,809 | 1,151,491 | 2,644,809 | 1,159,638 |
| 1830 | | G-SG | SG | | - | - | - | - |
| 1831 | | | | B8 | 7,971,673 | 3,493,786 | 7,971,673 | 3,508,561 |
| 1832 | | | | | | | | |
| 1833 | 399 | Coal Mine | | | | | | |
| 1834 | | P | SE | | 1,854,828 | 812,949 | 120,717,489 | 52,571,631 |
| 1835 | MP | P | SE | | - | - | - | - |
| 1836 | | | | B8 | 1,854,828 | 812,949 | 120,717,489 | 52,571,631 |
| 1837 | | | | | | | | |
| 1838 | 399L | WIDCO Capital Lease | | | | | | |
| 1839 | | P | SE | | - | - | - | - |
| 1840 | | | | | - | - | - | - |
| 1841 | | | | | - | - | - | - |
| 1842 | | Remove Capital Leases | | | - | - | - | - |
| 1843 | | | | | - | - | - | - |
| 1844 | | | | | - | - | - | - |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|---------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1907 | 303 | Miscellaneous Intangible Plant | | | | | | |
| 1908 | | I-SITUS | S | | 21,054,793 | 5,276,293 | 21,054,793 | 5,276,293 |
| 1909 | | I-SG | SG | | 166,974,668 | 72,697,050 | 166,974,668 | 73,211,390 |
| 1910 | | PTD | SO | | 383,396,078 | 165,150,623 | 383,396,078 | 166,245,701 |
| 1911 | | P | SE | | 6,763 | 2,964 | 6,763 | 2,945 |
| 1912 | | CUST | CN | | 170,389,273 | 81,245,921 | 170,389,273 | 81,245,921 |
| 1913 | | P | SG | | - | - | - | - |
| 1914 | | I-DGP | SG | | - | - | - | - |
| 1915 | | | | B8 | <u>741,821,575</u> | <u>324,372,850</u> | <u>741,821,575</u> | <u>325,982,250</u> |
| 1916 | 303 | Less Non-Regulated Plant | | | | | | |
| 1917 | | I-SITUS | S | | - | - | - | - |
| 1918 | | | | | <u>741,821,575</u> | <u>324,372,850</u> | <u>741,821,575</u> | <u>325,982,250</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 | | Total Intangible Plant | | B8 | <u>906,424,346</u> | <u>377,488,082</u> | <u>864,393,812</u> | <u>379,286,578</u> |
| 1927 | | | | | | | | |
| 1928 | | Summary of Intangible Plant by Factor | | | | | | |
| 1929 | | S | | | (10,026,422) | (26,804,922) | 22,054,793 | 5,276,293 |
| 1930 | | DGP | | | - | - | - | - |
| 1931 | | DGU | | | - | - | - | - |
| 1932 | | SG | | | 362,658,655 | 157,893,497 | 288,546,905 | 126,515,719 |
| 1933 | | SO | | | 383,396,078 | 165,150,623 | 383,396,078 | 166,245,701 |
| 1934 | | CN | | | 170,389,273 | 81,245,921 | 170,389,273 | 81,245,921 |
| 1935 | | SSGCT | | | - | - | - | - |
| 1936 | | SSGCH | | | - | - | - | - |
| 1937 | | SE | | | 6,763 | 2,964 | 6,763 | 2,945 |
| 1938 | | Total Intangible Plant by Factor | | | <u>906,424,346</u> | <u>377,488,082</u> | <u>864,393,812</u> | <u>379,286,578</u> |
| 1939 | | Summary of Unclassified Plant (Account 106) | | | | | | |
| 1940 | | DP | | | 57,468,042 | 23,180,720 | 57,468,042 | 23,180,720 |
| 1941 | | DS0 | | | - | - | - | - |
| 1942 | | GP | | | 26,713,531 | 11,507,046 | 26,713,531 | 11,583,347 |
| 1943 | | HP | | | - | - | - | - |
| 1944 | | NP | | | - | - | - | - |
| 1945 | | OP | | | (553,173) | (240,839) | (553,173) | (242,543) |
| 1946 | | TP | | | 100,298,547 | 43,667,752 | 100,298,547 | 43,976,707 |
| 1947 | | TS0 | | | - | - | - | - |
| 1948 | | IP | | | - | - | - | - |
| 1949 | | MP | | | - | - | - | - |
| 1950 | | SP | | | 45,983,463 | 20,020,175 | 45,983,463 | 20,161,820 |
| 1951 | | Total Unclassified Plant by Factor | | | <u>229,910,409</u> | <u>98,134,853</u> | <u>229,910,409</u> | <u>98,660,050</u> |
| 1952 | | | | | | | | |
| 1953 | | Total Electric Plant In Service | | B8 | <u>27,950,004,290</u> | <u>12,039,665,711</u> | <u>28,026,836,416</u> | <u>12,152,813,568</u> |

| 2017 PROTOCOL 13-Month Average | | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | |
|-----------------------------------|-------------------------------------|--|--------|------------|---------------------------------|----------------------------|---------------------------------|----------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 1954 | Summary of Electric Plant by Factor | | | | | | | |
| 1955 | S | | | | 7,643,705,178 | 3,195,405,401 | 7,675,786,393 | 3,227,486,616 |
| 1956 | SE | | | | 5,550,192 | 2,432,583 | 124,412,854 | 54,180,937 |
| 1957 | DGU | | | | - | - | - | - |
| 1958 | DGP | | | | - | - | - | - |
| 1959 | SG | | | | 19,437,060,022 | 8,462,462,774 | 19,362,948,272 | 8,489,840,883 |
| 1960 | SO | | | | 693,492,277 | 298,726,795 | 693,492,277 | 300,707,587 |
| 1961 | CN | | | | 188,230,129 | 89,752,893 | 188,230,129 | 89,752,893 |
| 1962 | DEU | | | | - | - | - | - |
| 1963 | SSGCH | | | | - | - | - | - |
| 1964 | SSGCT | | | | - | - | - | - |
| 1965 | Less Capital Leases | | | | (18,033,510) | (9,114,735) | (18,033,510) | (9,155,348) |
| 1966 | | | | | <u>27,950,004,290</u> | <u>12,039,665,711</u> | <u>28,026,836,416</u> | <u>12,152,813,568</u> |
| 1967 | 105 | Plant Held For Future Use | | | | | | |
| 1968 | | DPW | S | | 13,746,900 | 5,730,529 | 13,746,900 | 5,730,529 |
| 1969 | | P | SG | | - | - | - | - |
| 1970 | | T | SG | | 3,657,534 | 1,592,409 | 3,402,781 | 1,491,977 |
| 1971 | | P | SG | | 8,923,302 | 3,885,007 | - | - |
| 1972 | | P | SE | | - | - | - | - |
| 1973 | | G | SG | | - | - | - | - |
| 1974 | | | | | | | | |
| 1975 | | | | | | | | |
| 1976 | | Total Plant Held For Future Use | | B10 | <u>26,327,736</u> | <u>11,207,944</u> | <u>17,149,681</u> | <u>7,222,506</u> |
| 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 | 63,001,201 | 144,704,699 | 63,446,943 |
| 1981 | | P | SG | | - | - | - | - |
| 1982 | | Total Electric Plant Acquisition Adjustment | | B15 | <u>156,468,483</u> | <u>74,764,985</u> | <u>156,468,483</u> | <u>75,210,726</u> |
| 1983 | | | | | | | | |
| 1984 | 115 | Accum Provision for Asset Acquisition Adjustments | | | | | | |
| 1985 | | P | S | | (1,143,453) | (1,143,453) | (1,143,453) | (1,143,453) |
| 1986 | | P | SG | | (126,026,579) | (54,869,164) | (126,026,579) | (55,257,370) |
| 1987 | | P | SG | | - | - | - | - |
| 1988 | | | | B15 | <u>(127,170,031)</u> | <u>(56,012,616)</u> | <u>(127,170,031)</u> | <u>(56,400,823)</u> |
| 1989 | | | | | | | | |
| 1990 | 128 | Pensions | | | | | | |
| 1991 | | LABOR | SO | | 3,512,440 | 1,513,009 | 3,512,440 | 1,523,041 |
| 1992 | | Total Pensions | | B15 | <u>3,512,440</u> | <u>1,513,009</u> | <u>3,512,440</u> | <u>1,523,041</u> |
| 1993 | | | | | | | | |
| 1994 | 124 | Weatherization | | | | | | |
| 1995 | | DMSC | S | | 818,410 | 8,004 | 818,410 | 8,004 |
| 1996 | | DMSC | SO | | (5,008) | (2,157) | (5,008) | (2,172) |
| 1997 | | | | B16 | <u>813,402</u> | <u>5,846</u> | <u>813,402</u> | <u>5,832</u> |
| 1998 | | | | | | | | |
| 1999 | 182W | Weatherization | | | | | | |
| 2000 | | DMSC | S | | (8,658,667) | - | (8,658,667) | - |
| 2001 | | DMSC | SG | | - | - | - | - |
| 2002 | | DMSC | SGCT | | - | - | - | - |
| 2003 | | DMSC | SO | | - | - | - | - |
| 2004 | | | | B16 | <u>(8,658,667)</u> | <u>-</u> | <u>(8,658,667)</u> | <u>-</u> |
| 2005 | | | | | | | | |
| 2006 | 186W | Weatherization | | | | | | |
| 2007 | | DMSC | S | | - | - | - | - |
| 2008 | | DMSC | CN | | - | - | - | - |
| 2009 | | DMSC | CNP | | - | - | - | - |
| 2010 | | DMSC | SG | | - | - | - | - |
| 2011 | | DMSC | SO | | - | - | - | - |
| 2012 | | | | B16 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 2013 | | | | | | | | |
| 2014 | | Total Weatherization | | B16 | <u>(7,845,264)</u> | <u>5,846</u> | <u>(7,845,264)</u> | <u>5,832</u> |

| 2017 PROTOCOL 13-Month Average | | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | |
|-----------------------------------|---------|---|--------|------------|---------------------------------|----------------------|---------------------------------|---------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 2136 | | | | | | | | |
| 2137 | 1869 | Misc Deferred Debits-Trojan | | | | | | |
| 2138 | | P | S | | - | - | - | - |
| 2139 | | P | SG | | - | - | - | - |
| 2140 | | | | | - | - | - | - |
| 2141 | | | | | - | - | - | - |
| 2142 | | Total Miscellaneous Rate Base | | B15 | - | - | - | - |
| 2143 | | | | | | | | |
| 2144 | | Total Rate Base Additions | | | 1,395,823,463 | 578,569,768 | 1,385,895,463 | 575,406,154 |
| 2145 | 235 | Customer Service Deposits | | | | | | |
| 2146 | | CUST | S | | - | - | (15,702,692) | (15,702,692) |
| 2147 | | CUST | CN | | - | - | - | - |
| 2148 | | Total Customer Service Deposits | | B15 | - | - | (15,702,692) | (15,702,692) |
| 2149 | | | | | | | | |
| 2150 | 2281 | Prop Ins | PTD | S | (8,318,470) | (6,828,095) | (8,318,470) | (6,828,095) |
| 2151 | 2282 | Inj & Dam | PTD | SO | (13,191,583) | (5,682,370) | 63,451 | 27,513 |
| 2152 | 2282 | Inj & Dam | PTD | S | (8,193,689) | - | (8,193,689) | - |
| 2153 | 2283 | Pen & Ben | PTD | SO | (85,898,910) | (37,001,574) | (85,898,910) | (37,246,924) |
| 2154 | 254 | Reg Liab | PTD | SO | (2,880,234) | (1,240,682) | (2,880,234) | (1,248,908) |
| 2155 | 25335 | Reg Liab | PTD | SE | (115,119,099) | (50,455,323) | (115,119,099) | (50,133,572) |
| 2156 | | | | B15 | (233,601,986) | (101,208,043) | (220,346,952) | (95,429,985) |
| 2157 | | | | | | | | |
| 2158 | 22841 | Accum Misc. Operating Provisions | | | | | | |
| 2159 | | P | S | | - | - | - | - |
| 2160 | | P | SG | | (572,078) | (249,070) | (572,078) | (250,832) |
| 2161 | | | | B15 | (572,078) | (249,070) | (572,078) | (250,832) |
| 2162 | | | | | | | | |
| 2163 | 254105 | ARO | P | S | 258,972 | - | 258,972 | - |
| 2164 | 230 | ARO | P | TROJD | (2,849,030) | (1,241,886) | (2,849,030) | (1,247,670) |
| 2165 | 254105 | ARO | P | TROJD | (2,550,253) | (1,111,650) | (2,550,253) | (1,116,828) |
| 2166 | 254 | Reg Liab | P | S | (303,324,648) | (25,668,165) | (303,324,648) | (25,668,165) |
| 2167 | | | | B15 | (308,464,959) | (28,021,701) | (308,464,959) | (28,032,663) |
| 2168 | | | | | | | | |
| 2169 | 252 | Customer Advances for Construction | | | | | | |
| 2170 | | DPW | S | | (2,757,495) | (1,076,128) | (14,442,489) | (10,807,881) |
| 2171 | | DPW | SE | | - | - | - | - |
| 2172 | | T | SG | | (55,993,415) | (24,378,285) | (44,308,421) | (19,427,385) |
| 2173 | | DPW | SO | | - | - | - | - |
| 2174 | | CUST | CN | | - | - | - | - |
| 2175 | | Total Customer Advances for Construction | | B20 | (58,750,910) | (25,454,413) | (58,750,910) | (30,235,266) |
| 2176 | | | | | | | | |
| 2177 | 25398 | SO2 Emissions | | | | | | |
| 2178 | | P | SE | | - | - | (415) | (181) |
| 2179 | | | | | - | - | (415) | (181) |
| 2180 | | | | | | | | |
| 2181 | 25399 | Other Deferred Credits | | | | | | |
| 2182 | | P | S | | (2,550,503) | (795,250) | (2,550,503) | (795,250) |
| 2183 | | LABOR | SO | | (55,865,374) | (24,064,412) | (55,865,374) | (24,223,978) |
| 2184 | | P | SG | | (14,607,339) | (6,359,710) | (14,607,339) | (6,404,706) |
| 2185 | | P | SE | | (7,118,826) | (3,120,096) | (7,118,826) | (3,100,199) |
| 2186 | | | | B15 | (80,142,042) | (34,339,469) | (80,142,042) | (34,524,134) |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|--|--------|---------------------------------|-------------------------------|---------------------------------|-------------------------------|-------------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 2256 | | | | | | | | |
| 2257 | | | | | | | | |
| 2258 | 108SP | Steam Prod Plant Accumulated Depr | | | | | | |
| 2259 | | P | S | | 11,286,153 | 8,986,980 | (82,236,079) | (84,535,252) |
| 2260 | | P | SG | | (759,814,452) | (330,806,280) | (759,814,452) | (333,146,776) |
| 2261 | | P | SG | | (748,818,317) | (326,018,808) | (748,818,317) | (328,325,432) |
| 2262 | | P | SG | | (1,434,806,427) | (624,682,743) | (1,434,806,427) | (629,102,453) |
| 2263 | | P | SG | | - | - | - | - |
| 2264 | | P | SG | | (239,721,611) | (104,369,447) | (239,721,611) | (105,107,874) |
| 2265 | | | | B17 | <u>(3,171,874,654)</u> | <u>(1,376,890,298)</u> | <u>(3,265,396,885)</u> | <u>(1,480,217,788)</u> |
| 2266 | | | | | | | | |
| 2267 | 108NP | Nuclear Prod Plant Accumulated Depr | | | | | | |
| 2268 | | P | SG | | - | - | - | - |
| 2269 | | P | SG | | - | - | - | - |
| 2270 | | P | SG | | - | - | - | - |
| 2271 | | | | B17 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 2272 | | | | | | | | |
| 2273 | | | | | | | | |
| 2274 | 108HP | Hydraulic Prod Plant Accum Depr | | | | | | |
| 2275 | | P | S | | 3,073,726 | - | 3,073,726 | - |
| 2276 | | P | SG | | (172,270,465) | (75,002,721) | (172,270,465) | (75,533,375) |
| 2277 | | P | SG | | (30,775,867) | (13,399,127) | (30,775,867) | (13,493,927) |
| 2278 | | P | SG | | (178,231,663) | (77,598,094) | (160,065,347) | (70,181,943) |
| 2279 | | P | SG | | (49,416,857) | (21,514,998) | (49,416,857) | (21,667,220) |
| 2280 | | | | B17 | <u>(427,621,125)</u> | <u>(187,514,940)</u> | <u>(409,454,810)</u> | <u>(180,876,465)</u> |
| 2281 | | | | | | | | |
| 2282 | 108OP | Other Production Plant - Accum Depr | | | | | | |
| 2283 | | P | S | | - | - | - | - |
| 2284 | | P | SG | | - | - | - | - |
| 2285 | | P | SG | | (718,507,906) | (312,822,330) | (718,507,906) | (315,035,588) |
| 2286 | | P | SG | | (390,994,002) | (170,230,075) | (390,994,002) | (171,434,475) |
| 2287 | | P | SG | | (35,910,676) | (15,634,708) | (35,910,676) | (15,745,326) |
| 2288 | | | | B17 | <u>(1,145,412,585)</u> | <u>(498,687,114)</u> | <u>(1,145,412,585)</u> | <u>(502,215,389)</u> |
| 2289 | | | | | | | | |
| 2290 | 108EP | Experimental Plant - Accum Depr | | | | | | |
| 2291 | | P | SG | | - | - | - | - |
| 2292 | | P | SG | | - | - | - | - |
| 2293 | | | | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 2294 | | | | | | | | |
| 2295 | | Total Production Plant Accum Depreciation | | B17 | <u>(4,744,908,364)</u> | <u>(2,063,092,352)</u> | <u>(4,820,264,280)</u> | <u>(2,163,309,641)</u> |
| 2296 | | | | | | | | |
| 2297 | | Summary of Prod Plant Depreciation by Factor | | | | | | |
| 2298 | | S | | | 14,359,879 | 8,986,980 | (79,162,352) | (84,535,252) |
| 2299 | | DGP | | | - | - | - | - |
| 2300 | | DGU | | | - | - | - | - |
| 2301 | | SG | | | (4,759,268,243) | (2,072,079,332) | (4,741,101,928) | (2,078,774,390) |
| 2302 | | SSGCH | | | - | - | - | - |
| 2303 | | SSGCT | | | - | - | - | - |
| 2304 | | Total of Prod Plant Depreciation by Factor | | | <u>(4,744,908,364)</u> | <u>(2,063,092,352)</u> | <u>(4,820,264,280)</u> | <u>(2,163,309,641)</u> |
| 2305 | | | | | | | | |
| 2306 | | | | | | | | |
| 2307 | 108TP | Transmission Plant Accumulated Depr | | | | | | |
| 2308 | | T | SG | | (351,627,747) | (153,090,885) | (351,627,747) | (154,174,022) |
| 2309 | | T | SG | | (418,306,308) | (182,121,244) | (418,306,308) | (183,409,775) |
| 2310 | | T | SG | | (999,168,352) | (435,015,634) | (999,168,352) | (438,093,425) |
| 2311 | | Total Trans Plant Accum Depreciation | | B17 | <u>(1,769,102,407)</u> | <u>(770,227,763)</u> | <u>(1,769,102,407)</u> | <u>(775,677,223)</u> |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|--|--------|---------------------------------|------------------------|---------------------------------|------------------------|----------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 2312 | 108360 | Land and Land Rights | | | | | | |
| 2313 | | DPW | S | | (10,113,523) | (3,196,594) | (10,113,523) | (3,196,594) |
| 2314 | | | | B17 | (10,113,523) | (3,196,594) | (10,113,523) | (3,196,594) |
| 2315 | | | | | | | | |
| 2316 | 108361 | Structures and Improvements | | | | | | |
| 2317 | | DPW | S | | (27,438,851) | (12,060,191) | (27,438,851) | (12,060,191) |
| 2318 | | | | B17 | (27,438,851) | (12,060,191) | (27,438,851) | (12,060,191) |
| 2319 | | | | | | | | |
| 2320 | 108362 | Station Equipment | | | | | | |
| 2321 | | DPW | S | | (287,776,770) | (117,660,726) | (287,776,770) | (117,660,726) |
| 2322 | | | | B17 | (287,776,770) | (117,660,726) | (287,776,770) | (117,660,726) |
| 2323 | | | | | | | | |
| 2324 | 108363 | Storage Battery Equipment | | | | | | |
| 2325 | | DPW | S | | - | - | - | - |
| 2326 | | | | B17 | - | - | - | - |
| 2327 | | | | | | | | |
| 2328 | 108364 | Poles, Towers & Fixtures | | | | | | |
| 2329 | | DPW | S | | (652,509,378) | (156,086,362) | (652,509,378) | (156,086,362) |
| 2330 | | | | B17 | (652,509,378) | (156,086,362) | (652,509,378) | (156,086,362) |
| 2331 | | | | | | | | |
| 2332 | 108365 | Overhead Conductors | | | | | | |
| 2333 | | DPW | S | | (332,426,578) | (86,096,674) | (332,426,578) | (86,096,674) |
| 2334 | | | | B17 | (332,426,578) | (86,096,674) | (332,426,578) | (86,096,674) |
| 2335 | | | | | | | | |
| 2336 | 108366 | Underground Conduit | | | | | | |
| 2337 | | DPW | S | | (168,715,547) | (81,953,930) | (168,715,547) | (81,953,930) |
| 2338 | | | | B17 | (168,715,547) | (81,953,930) | (168,715,547) | (81,953,930) |
| 2339 | | | | | | | | |
| 2340 | 108367 | Underground Conductors | | | | | | |
| 2341 | | DPW | S | | (397,892,916) | (228,622,851) | (397,892,916) | (228,622,851) |
| 2342 | | | | B17 | (397,892,916) | (228,622,851) | (397,892,916) | (228,622,851) |
| 2343 | | | | | | | | |
| 2344 | 108368 | Line Transformers | | | | | | |
| 2345 | | DPW | S | | (538,506,640) | (132,384,879) | (538,506,640) | (132,384,879) |
| 2346 | | | | B17 | (538,506,640) | (132,384,879) | (538,506,640) | (132,384,879) |
| 2347 | | | | | | | | |
| 2348 | 108369 | Services | | | | | | |
| 2349 | | DPW | S | | (319,355,045) | (108,353,197) | (319,355,045) | (108,353,197) |
| 2350 | | | | B17 | (319,355,045) | (108,353,197) | (319,355,045) | (108,353,197) |
| 2351 | | | | | | | | |
| 2352 | 108370 | Meters | | | | | | |
| 2353 | | DPW | S | | (84,916,624) | (44,031,106) | (84,916,624) | (44,031,106) |
| 2354 | | | | B17 | (84,916,624) | (44,031,106) | (84,916,624) | (44,031,106) |
| 2355 | | | | | | | | |
| 2356 | | | | | | | | |
| 2357 | | | | | | | | |
| 2358 | 108371 | Installations on Customers' Premises | | | | | | |
| 2359 | | DPW | S | | (7,265,128) | (3,378,669) | (7,265,128) | (3,378,669) |
| 2360 | | | | B17 | (7,265,128) | (3,378,669) | (7,265,128) | (3,378,669) |
| 2361 | | | | | | | | |
| 2362 | 108372 | Leased Property | | | | | | |
| 2363 | | DPW | S | | - | - | - | - |
| 2364 | | | | B17 | - | - | - | - |
| 2365 | | | | | | | | |
| 2366 | 108373 | Street Lights | | | | | | |
| 2367 | | DPW | S | | (31,631,710) | (12,534,076) | (31,631,710) | (12,534,076) |
| 2368 | | | | B17 | (31,631,710) | (12,534,076) | (31,631,710) | (12,534,076) |
| 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 | | 5,752,153 | 3,235,275 | 5,752,153 | 3,235,275 |
| 2380 | | | | B17 | 5,752,153 | 3,235,275 | 5,752,153 | 3,235,275 |
| 2381 | | | | | | | | |
| 2382 | | | | | | | | |
| 2383 | | Total Distribution Plant Accum Depreciation | | B17 | (2,852,796,557) | (983,123,980) | (2,852,796,557) | (983,123,980) |
| 2384 | | | | | | | | |
| 2385 | | Summary of Distribution Plant Depr by Factor | | | | | | |
| 2386 | | S | | | (2,852,796,557) | (983,123,980) | (2,852,796,557) | (983,123,980) |
| 2387 | | | | | | | | |
| 2388 | | Total Distribution Depreciation by Factor | | | (2,852,796,557) | (983,123,980) | (2,852,796,557) | (983,123,980) |

| 2017 PROTOCOL 13-Month Average | | | | JUNE 2019 UNADJUSTED RESULTS | | JUNE 2019 NORMALIZED RESULTS | | |
|-----------------------------------|---------|---|--------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|-----------------------------|
| FERC ACCT | DESCRIP | BUS FUNC | FACTOR | Ref | TOTAL | UTAH | TOTAL | UTAH |
| 2460 | | | | | | | | |
| 2461 | 111HP | Accum Prov for Amort-Hydro | | | | | | |
| 2462 | | P | SG | | - | - | - | - |
| 2463 | | P | SG | | - | - | - | - |
| 2464 | | P | SG | | (2,360,473) | (1,027,697) | (2,360,473) | (1,034,969) |
| 2465 | | P | SG | | - | - | - | - |
| 2466 | | | | B18 | <u>(2,360,473)</u> | <u>(1,027,697)</u> | <u>(2,360,473)</u> | <u>(1,034,969)</u> |
| 2467 | | | | | | | | |
| 2468 | | | | | | | | |
| 2469 | 111IP | Accum Prov for Amort-Intangible Plant | | | | | | |
| 2470 | | I-SITUS | S | | 27,488,195 | 28,612,182 | (1,141,342) | (17,355) |
| 2471 | | I-DGP | SG | | - | - | - | - |
| 2472 | | I-DGU | SG | | (481,584) | (209,671) | (481,584) | (211,155) |
| 2473 | | P | SE | | (6,469) | (2,835) | (6,469) | (2,817) |
| 2474 | | I-SG | SG | | (84,300,495) | (36,702,557) | (84,300,495) | (36,962,232) |
| 2475 | | I-SG | SG | | (100,114,564) | (43,587,650) | (33,931,014) | (14,877,327) |
| 2476 | | I-SG | SG | | (5,886,326) | (2,562,775) | (5,886,326) | (2,580,907) |
| 2477 | | CUST | CN | | (131,935,635) | (62,910,253) | (131,935,635) | (62,910,253) |
| 2478 | | P | SG | | - | - | - | - |
| 2479 | | P | SG | | (111,837) | (48,691) | (111,837) | (49,036) |
| 2480 | | PTD | SO | | (287,471,945) | (123,830,612) | (287,471,945) | (124,651,706) |
| 2481 | | | | B18 | <u>(582,820,662)</u> | <u>(241,242,862)</u> | <u>(545,266,648)</u> | <u>(242,262,786)</u> |
| 2482 | 111IP | Less Non-Regulated Plant | | | | | | |
| 2483 | | NUTIL | OTH | | - | - | - | - |
| 2484 | | | | | <u>(582,820,662)</u> | <u>(241,242,862)</u> | <u>(545,266,648)</u> | <u>(242,262,786)</u> |
| 2485 | | | | | | | | |
| 2486 | 111390 | Accum Amtr - Capital Lease | | | | | | |
| 2487 | | G-SITUS | S | | - | - | - | - |
| 2488 | | P | SG | | - | - | - | - |
| 2489 | | PTD | SO | | - | - | - | - |
| 2490 | | | | B9 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 2491 | | | | | | | | |
| 2492 | | Remove Capital Lease Amtr | | | - | - | - | - |
| 2493 | | | | | | | | |
| 2494 | | Total Accum Provision for Amortization | | B18 | <u>(600,464,087)</u> | <u>(243,730,194)</u> | <u>(562,910,073)</u> | <u>(244,766,952)</u> |
| 2495 | | | | | | | | |
| 2496 | | | | | | | | |
| 2497 | | | | | | | | |
| 2498 | | | | | | | | |
| 2499 | | Summary of Amortization by Factor | | | | | | |
| 2500 | | S | | | 15,552,965 | 28,594,603 | (13,076,572) | (34,934) |
| 2501 | | DGP | | | - | - | - | - |
| 2502 | | DGU | | | - | - | - | - |
| 2503 | | SE | | | (6,469) | (2,835) | (6,469) | (2,817) |
| 2504 | | SO | | | (290,819,667) | (125,272,667) | (290,819,667) | (126,103,323) |
| 2505 | | CN | | | (131,935,635) | (62,910,253) | (131,935,635) | (62,910,253) |
| 2506 | | SSGCT | | | - | - | - | - |
| 2507 | | SSGCH | | | - | - | - | - |
| 2508 | | SG | | | (193,255,280) | (84,139,042) | (127,071,729) | (55,715,625) |
| 2509 | | Less Capital Lease | | | - | - | - | - |
| 2510 | | Total Provision For Amortization by Factor | | | <u>(600,464,087)</u> | <u>(243,730,194)</u> | <u>(562,910,073)</u> | <u>(244,766,952)</u> |

3. REVENUE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended June 30, 2019

| | | Type A 3.2 | Type A 3.4 | Type A 3.5 | Type A 3.6 | Type A 3.7 |
|---------------------------------|---------------------|------------------------|-----------------------------|--------------------|-------------------------|-----------------------------|
| | Total Adjustments | Revenue Normalizing | REC Revenue Reallocation | Wheeling Revenue | REC and NPC Accruals | 2017 Protocol Adjustment |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | (36,310,635) | (37,881,251) | - | - | 20,296,063 | 4,400,000 |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | 13,464,342 | - | - | - | - | - |
| 5 Other Operating Revenues | (612,643) | - | 448,727 | (1,061,370) | - | - |
| 6 Total Operating Revenues | <u>(23,458,936)</u> | <u>(37,881,251)</u> | <u>448,727</u> | <u>(1,061,370)</u> | <u>20,296,063</u> | <u>4,400,000</u> |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 | | | | | | |
| 20 Total O&M Expenses | - | - | - | - | - | - |
| 21 | | | | | | |
| 22 Depreciation | - | - | - | - | - | - |
| 23 Amortization | - | - | - | - | - | - |
| 24 Taxes Other Than Income | - | - | - | - | - | - |
| 25 Income Taxes - Federal | (4,702,398) | (7,593,385) | 89,948 | (212,754) | 4,068,393 | 881,990 |
| 26 Income Taxes - State | (1,064,963) | (1,719,692) | 20,371 | (48,183) | 921,378 | 199,746 |
| 27 Income Taxes - Def Net | 13 | - | - | - | - | - |
| 28 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 29 Misc Revenue & Expense | (15) | - | - | - | - | - |
| 30 | | | | | | |
| 31 Total Operating Expenses: | <u>(5,767,364)</u> | <u>(9,313,077)</u> | <u>110,319</u> | <u>(260,937)</u> | <u>4,989,772</u> | <u>1,081,737</u> |
| 32 | | | | | | |
| 33 Operating Rev For Return: | <u>(17,691,573)</u> | <u>(28,568,174)</u> | <u>338,408</u> | <u>(800,433)</u> | <u>15,306,291</u> | <u>3,318,263</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 | (64,284) | (103,806) | 1,230 | (2,908) | 55,617 | 12,057 |
| 45 Weatherization Loans | - | - | - | - | - | - |
| 46 Misc Rate Base | - | - | - | - | - | - |
| 47 | | | | | | |
| 48 Total Electric Plant: | <u>(64,284)</u> | <u>(103,806)</u> | <u>1,230</u> | <u>(2,908)</u> | <u>55,617</u> | <u>12,057</u> |
| 49 | | | | | | |
| 50 Rate Base Deductions: | | | | | | |
| 51 Accum Prov For Deprec | - | - | - | - | - | - |
| 52 Accum Prov For Amort | - | - | - | - | - | - |
| 53 Accum Def Income Tax | 55 | - | - | - | - | - |
| 54 Unamortized ITC | - | - | - | - | - | - |
| 55 Customer Adv For Const | - | - | - | - | - | - |
| 56 Customer Service Deposits | - | - | - | - | - | - |
| 57 Misc Rate Base Deductions | (181) | - | - | - | - | - |
| 58 | | | | | | |
| 59 Total Rate Base Deductions | <u>(125)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 60 | | | | | | |
| 61 Total Rate Base: | <u>(64,410)</u> | <u>(103,806)</u> | <u>1,230</u> | <u>(2,908)</u> | <u>55,617</u> | <u>12,057</u> |
| 62 | | | | | | |
| 63 Return on Rate Base | -0.284% | -0.457% | 0.005% | -0.013% | 0.245% | 0.053% |
| 64 | | | | | | |
| 65 Return on Equity | -0.549% | -0.884% | 0.010% | -0.025% | 0.473% | 0.103% |
| 66 | | | | | | |
| 67 TAX CALCULATION: | | | | | | |
| 68 Operating Revenue | (23,458,921) | (37,881,251) | 448,727 | (1,061,370) | 20,296,063 | 4,400,000 |
| 69 Other Deductions | - | - | - | - | - | - |
| 70 Interest (AFUDC) | - | - | - | - | - | - |
| 71 Interest | (1,602) | (2,582) | 31 | (72) | 1,383 | 300 |
| 72 Schedule "M" Additions | 75 | - | - | - | - | - |
| 73 Schedule "M" Deductions | 91 | - | - | - | - | - |
| 74 Income Before Tax | <u>(23,457,334)</u> | <u>(37,878,669)</u> | <u>448,696</u> | <u>(1,061,298)</u> | <u>20,294,680</u> | <u>4,399,700</u> |
| 75 | | | | | | |
| 76 State Income Taxes | (1,064,963) | (1,719,692) | 20,371 | (48,183) | 921,378 | 199,746 |
| 77 Taxable Income | <u>(22,392,371)</u> | <u>(36,158,977)</u> | <u>428,326</u> | <u>(1,013,115)</u> | <u>19,373,301</u> | <u>4,199,954</u> |
| 78 | | | | | | |
| 79 Federal Income Taxes + Other | <u>(4,702,398)</u> | <u>(7,593,385)</u> | <u>89,948</u> | <u>(212,754)</u> | <u>4,068,393</u> | <u>881,990</u> |

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended June 30, 2019

| | Type A 3.8 NTUA Contract Reallocation Adjustment | Type B 3.1 Temperature Normalizing | Type B 3.3 SO2 Emission Allowances | Type B 3.6 REC and NPC Accruals |
|---------------------------------|--|---|---|--|
| 1 Operating Revenues: | | | | |
| 2 General Business Revenues | - | (2,829,384) | - | (20,296,063) |
| 3 Interdepartmental | - | - | - | - |
| 4 Special Sales | 13,464,342 | - | - | - |
| 5 Other Operating Revenues | - | - | - | - |
| 6 Total Operating Revenues | 13,464,342 | (2,829,384) | - | (20,296,063) |
| 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 | 2,698,959 | (567,157) | 1 | (4,068,393) |
| 26 Income Taxes - State | 611,239 | (128,445) | 0 | (921,378) |
| 27 Income Taxes - Def Net | - | - | 13 | - |
| 28 Investment Tax Credit Adj. | - | - | - | - |
| 29 Misc Revenue & Expense | - | - | (15) | - |
| 30 | | | | |
| 31 Total Operating Expenses: | 3,310,198 | (695,602) | (2) | (4,989,772) |
| 32 | | | | |
| 33 Operating Rev For Return: | 10,154,144 | (2,133,782) | 2 | (15,306,291) |
| 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 | 36,896 | (7,753) | 0 | (55,617) |
| 45 Weatherization Loans | - | - | - | - |
| 46 Misc Rate Base | - | - | - | - |
| 47 | | | | |
| 48 Total Electric Plant: | 36,896 | (7,753) | 0 | (55,617) |
| 49 | | | | |
| 50 Rate Base Deductions: | | | | |
| 51 Accum Prov For Deprec | - | - | - | - |
| 52 Accum Prov For Amort | - | - | - | - |
| 53 Accum Def Income Tax | - | - | 55 | - |
| 54 Unamortized ITC | - | - | - | - |
| 55 Customer Adv For Const | - | - | - | - |
| 56 Customer Service Deposits | - | - | - | - |
| 57 Misc Rate Base Deductions | - | - | (181) | - |
| 58 | | | | |
| 59 Total Rate Base Deductions | - | - | (125) | - |
| 60 | | | | |
| 61 Total Rate Base: | 36,896 | (7,753) | (125) | (55,617) |
| 62 | | | | |
| 63 Return on Rate Base | 0.162% | -0.034% | 0.000% | -0.245% |
| 64 | | | | |
| 65 Return on Equity | 0.314% | -0.066% | 0.000% | -0.475% |
| 66 | | | | |
| 67 TAX CALCULATION: | | | | |
| 68 Operating Revenue | 13,464,342 | (2,829,384) | 15 | (20,296,063) |
| 69 Other Deductions | - | - | - | - |
| 70 Interest (AFUDC) | - | - | - | - |
| 71 Interest | 918 | (193) | (3) | (1,383) |
| 72 Schedule "M" Additions | - | - | 75 | - |
| 73 Schedule "M" Deductions | - | - | 91 | - |
| 74 Income Before Tax | 13,463,424 | (2,829,192) | 3 | (20,294,680) |
| 75 | | | | |
| 76 State Income Taxes | 611,239 | (128,445) | 0 | (921,378) |
| 77 Taxable Income | 12,852,185 | (2,700,746) | 3 | (19,373,301) |
| 78 | | | | |
| 79 Federal Income Taxes + Other | 2,698,959 | (567,157) | 1 | (4,068,393) |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | B | (2,610,870) | UT | 100.000% | (2,610,870) | |
| Commercial | 442 | B | (88,651) | UT | 100.000% | (88,651) | |
| Industrial | 442 | B | - | UT | 100.000% | - | |
| Irrigation | 442 | B | (129,863) | UT | 100.000% | (129,863) | |
| Other Sales to Public Authorities | 445 | B | - | UT | 100.000% | - | |
| Total | | | <u>(2,829,384)</u> | | | <u>(2,829,384)</u> | 3.1.1 |

Description of Adjustment:

This adjustment normalizes general business revenue in results by comparing unadjusted sales to temperature normalized sales. Revenue recorded during the 12 months ended June 2019 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 - June 2019
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2019
Table 1 Summary
(\$000)

| | A | B | C | Ref 3.2 D | Ref 3.1 E | F | G |
|-------------------|----------------------------|--------------------------------------|---------------------------|---|----------------------------------|--------------------|------------------------|
| | Total Revenue ¹ | Reconciling Adjustments ² | JAM Model Beginning Point | Type A Normalizing Adjustments ³ | Type B Temperature Normalization | Total Adjustments | Total Adjusted Revenue |
| Residential | \$ 768,776 | \$ (4,950) | \$ 763,827 | \$ (9,921) | \$ (2,611) | \$ (12,532) | \$ 751,295 |
| Commercial | 745,518 | (5,203) | \$ 740,315 | \$ (10,243) | \$ (89) | \$ (10,332) | \$ 729,983 |
| Industrial | 340,240 | (4,712) | \$ 335,527 | \$ (14,994) | \$ - | \$ (14,994) | \$ 320,533 |
| Contract 1 | 32,065 | - | \$ 32,065 | \$ (498) | \$ - | \$ (498) | \$ 31,567 |
| Contract 2 | 35,063 | - | \$ 35,063 | \$ (1,904) | \$ - | \$ (1,904) | \$ 33,160 |
| Contract 3 | 75,993 | - | \$ 75,993 | \$ 260 | \$ - | \$ 260 | \$ 76,253 |
| Irrigation | 18,659 | (138) | \$ 18,521 | \$ (494) | \$ (130) | \$ (624) | \$ 17,897 |
| Public St & Hwy | 8,078 | (45) | \$ 8,033 | \$ (86) | \$ - | \$ (86) | \$ 7,947 |
| Total Utah | \$ 2,024,392 | \$ (15,048) | \$ 2,009,344 | \$ (37,881) | \$ (2,829) | \$ (40,711) | \$ 1,968,633 |
| Source / Formula | Page 3.1.4 | Page 3.1.4 | A + B | Page 3.1.4 | Page 3.1.4 | D + E | Page 3.1.4 |

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 adjustment - deferred NPC, revenue accounting adj, income tax deferral adj, special contracts buy-through, and out-of-period adjustments.

Rocky Mountain Power
Utah Results of Operations - June 2019
Summary of Energy Adjustments (MWh) - State of Utah
Historical 12 Months Ended June 2019
Table 1 (MWh)

| | A | B | A + B |
|-------------------|----------------------------|--|-----------------------------------|
| | Total MWhs ¹ | Total Adjustment MWhs ² | Total Utah Adjusted MWhs |
| Residential | 7,164,125 | (40,666) | 7,123,459 |
| Commercial | 9,136,555 | 3,323 | 9,139,878 |
| Industrial | 5,223,925 | (47,887) | 5,176,038 |
| Contract 1 | 626,172 | (5,328) | 620,844 |
| Contract 2 | 775,516 | (25,318) | 750,198 |
| Contract 3 | 1,346,939 | (5,081) | 1,341,858 |
| Irrigation | 237,647 | (4,907) | 232,741 |
| Public St & Hwy | 65,864 | (18) | 65,846 |
| Total Utah | 24,576,744 | (125,882) | 24,450,862 |

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 - June 2019
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2019
Table 1 Detail**

| | 305 Report Booked ¹ | Reconciling Adjustments ² | Unadjusted Revenues | Type 1 Adjustments | | | Total Adjustment | Adjusted Actual |
|---|--------------------------------|--------------------------------------|----------------------|-----------------------------------|-----------------|--------------------|---------------------|----------------------|
| | | | | Normalization ³ Type A | Unbilled Type A | Temperature Type B | | |
| Rev Adj - Deferred NPC | 1,910,687 | - | 1,910,687 | (1,910,687) | - | - | (1,910,687) | - |
| Rev Accounting Adj | (141,326) | - | (141,326) | 141,326 | - | - | 141,326 | - |
| SOLAR | 1,780,048.59 | (1,780,049) | - | - | - | - | - | - |
| DSM | 3,376,482 | (3,376,482) | - | - | - | - | - | - |
| Income Tax Deferral Adjustmen | 10,025,758 | - | 10,025,758 | (10,025,758) | - | - | (10,025,758) | - |
| Blue Sky | 71,325 | (71,325) | - | - | - | - | - | - |
| Rev Adj - Property Insurance | (515,589) | 515,589 | - | - | - | - | - | - |
| Subtotal | 16,507,385 | (4,712,267) | 11,795,119 | (11,795,119) | - | - | (11,795,119) | - |
| Unbilled | (19,800,000) | - | (19,800,000) | - | 19,800,000 | - | 19,800,000 | - |
| AGA/Revenue Credit | 862,383 | - | 862,383 | - | - | - | - | 862,383 |
| Total | 483,360,605 | (4,712,267) | 478,648,338 | (17,136,385) | - | - | (17,136,385) | 461,511,953 |
| Irrigation | | | | | | | | |
| 10 | 16,901,494 | - | 16,901,494 | (149,227) | 478,382 | (126,484) | 202,672 | 17,104,165 |
| 10-135 | 561,984 | - | 561,984 | (15,054) | 15,618 | (3,380) | (2,816) | 559,168 |
| Subtotal | 17,463,478 | - | 17,463,478 | (164,281) | 494,000 | (129,863) | 199,856 | 17,663,334 |
| Rev Adj - Deferred NPC | 60,323 | - | 60,323 | (60,323) | - | - | (60,323) | - |
| Rev Accounting Adj | (6,892) | - | (6,892) | 6,892 | - | - | 6,892 | - |
| SOLAR | 54,503.61 | (54,504) | - | - | - | - | - | - |
| DSM | 104,629 | (104,629) | - | - | - | - | - | - |
| Income Tax Deferral Adjustmen | 276,406 | - | 276,406 | (276,406) | - | - | (276,406) | - |
| Blue Sky | - | - | - | - | - | - | - | - |
| Rev Adj - Property Insurance | (20,766) | 20,766 | - | - | - | - | - | - |
| Subtotal | 468,204 | (138,367) | 329,837 | (329,837) | - | - | (329,837) | - |
| Unbilled | 494,000 | - | 494,000 | - | (494,000) | - | (494,000) | - |
| AGA/Revenue Credit | 233,539 | - | 233,539 | - | - | - | - | 233,539 |
| Total | 18,659,221 | (138,367) | 18,520,854 | (494,118) | - | (129,863) | (623,981) | 17,896,873 |
| Public Street & Highway Lighting | | | | | | | | |
| 7 | 71,465 | - | 71,465 | 467 | 954 | - | 1,421 | 72,886 |
| 11 | 4,059,012 | - | 4,059,012 | 5,284 | 53,928 | - | 59,212 | 4,118,224 |
| 12E | 2,668,466 | - | 2,668,466 | (210) | 35,404 | - | 35,194 | 2,703,660 |
| 12F | 131,677 | - | 131,677 | 183 | 1,750 | - | 1,933 | 133,610 |
| 12P | 376,101 | - | 376,101 | 91 | 4,992 | - | 5,083 | 381,184 |
| 15M | 71,957 | - | 71,957 | (269) | 951 | - | 682 | 72,639 |
| 15T | 456,650 | - | 456,650 | (2,886) | 6,021 | - | 3,135 | 459,785 |
| Subtotal | 7,835,328 | - | 7,835,328 | 2,660 | 104,000 | - | 106,660 | 7,941,988 |
| Rev Adj - Deferred NPC | 16,661 | - | 16,661 | (16,661) | - | - | (16,661) | - |
| Rev Accounting Adj | (19,275) | - | (19,275) | 19,275 | - | - | 19,275 | - |
| SOLAR | 15,626.64 | (15,627) | - | - | - | - | - | - |
| DSM | 29,806 | (29,806) | - | - | - | - | - | - |
| Income Tax Deferral Adjustmen | 91,524 | - | 91,524 | (91,524) | - | - | (91,524) | - |
| Blue Sky | - | - | - | - | - | - | - | - |
| Rev Adj - Property Insurance | - | - | - | - | - | - | - | - |
| Subtotal | 134,344 | (45,433) | 88,911 | (88,911) | - | - | (88,911) | - |
| Unbilled | 104,000 | - | 104,000 | - | (104,000) | - | (104,000) | - |
| AGA/Revenue Credit | 4,662 | - | 4,662 | - | - | - | - | 4,662 |
| Total | 8,078,334 | (45,433) | 8,032,901 | (86,251) | - | - | (86,251) | 7,946,650 |
| Other Sales to Public Authorities | | | | | | | | |
| Blank | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Blank | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Total | 2,024,392,105 | (15,048,366) | 2,009,343,739 | (37,881,251) | - | (2,829,384) | (40,710,635) | 1,968,633,104 |
| | Ref 3.1.1 | Ref 3.1.1 | Ref 2.3, Ln 99 | Ref 3.2 | Ref 3.2 | Ref 3.1 | Ref 3.1.1 | Ref 3.1.1 |

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 adjustment - deferred NPC, revenue accounting adj, income tax deferral adj, special contracts buy-through, and out-of-period adjustments.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | A | (9,921,189) | UT | 100.000% | (9,921,189) | |
| Commercial | 442 | A | (10,243,308) | UT | 100.000% | (10,243,308) | |
| Industrial | 442 | A | (14,994,408) | UT | 100.000% | (14,994,408) | |
| Special Contracts | 442 | A | (2,141,977) | UT | 100.000% | (2,141,977) | |
| Irrigation | 442 | A | (494,118) | UT | 100.000% | (494,118) | |
| Public Street & Highway | 444 | A | (86,251) | UT | 100.000% | (86,251) | |
| Other Sales to Public Authorities | 445 | A | - | UT | 100.000% | - | |
| | | | <u>(37,881,251)</u> | | | <u>(37,881,251)</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, deferred net power cost, income tax deferral adjustment, buy-through and normalization of special contract revenue and out-of-period revenue.

**Rocky Mountain Power
Utah Results of Operations - June 2019
SO2 Emission Allowances**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Remove 12 ME June 2019 Allowance Sales | 4118 | B | 173 | SE | 43.549% | 75 | 3.3.2 |
| Add 12 ME June 2019 Amortization | 4118 | B | (209) | SE | 43.549% | (91) | 3.3.1 |
| Adjustment to Rate Base: | | | | | | | |
| Regulatory Deferred Sales | 25398 | B | (415) | SE | 43.549% | (181) | 3.3.1 |
| Adjustment to Taxes: | | | | | | | |
| Accumulated Deferred Income Taxes | 190 | B | 127 | SE | 43.549% | 55 | 3.3.1 |
| Schedule M Addition | SCHMAT | B | 173 | SE | 43.549% | 75 | 3.3.1 |
| Schedule M Deduction | SCHMDT | B | 209 | SE | 43.549% | 91 | 3.3.1 |
| DIT Expense | 41010 | B | 72 | SE | 43.549% | 31 | 3.3.1 |
| DIT Expense | 41110 | B | (43) | SE | 43.549% | (19) | 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 the power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The Public Services 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 12 months ended June 2019 with the four-year amortization amount.

Rocky Mountain Power
Results of Operations - June 2019
SO2 Emission Allowance Sales

Beginning of the Period Jun-18
Ending of the Period Jun-19

| Description | Date Booked | Sales to Date | Accumulated Amortization Jun-19 | End Unamort Balance Jun-19 | Current Period Amortization 12 ME Jun-19 | Beg Unamort. Balance Jun-18 | Unrealized Gain SCHMAT 12 ME Jun-19 | Realized Gain SCHMDT 12 ME Jun-19 | D.I.T. Expense 12 ME Jun-19 | Accumulated Deferred Income Tax Jun-18 | Accumulated Deferred Income Tax Jun-19 |
|---------------|-------------|---------------|---------------------------------|----------------------------|--|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|--|--|
| Apr 2015 Sale | Apr-15 | 320 | 320 | 0 | 60 | 60 | 0 | 60 | 23 | 23 | (0) |
| Apr 2016 Sale | Apr-16 | 188 | 156 | 32 | 48 | 80 | 0 | 48 | 18 | 30 | 12 |
| Apr 2017 Sale | Apr-17 | 177 | 99 | 77 | 44 | 122 | 0 | 44 | 17 | 46 | 29 |
| Apr 2018 Sale | Apr-18 | 182 | 57 | 125 | 45 | 171 | 0 | 45 | 11 | 42 | 31 |
| Apr 2019 Sale | Apr-19 | 173 | 11 | 162 | 11 | 0 | 173 | 11 | (40) | 0 | 40 |
| Totals | | | | 397 | 209 | 432 | 173 | 209 | 29 | 141 | 112 |

Ref 3.3

Ref 3.3

Ref 3.3

| SO2 Credit Unamortized Balance | |
|--------------------------------|------------|
| Beginning Balance | 432 |
| Ending Balance | 397 |
| Average Balance | <u>415</u> |
| | Ref. 3.3 |

| SO2 Sales | |
|---------------------------|------------|
| 12 Months Ended June 2019 | 173 |
| | <u>173</u> |
| | Ref. 3.3 |

| Deferred Income Tax | |
|---------------------|-----------|
| Beginning Balance | 72 |
| Ending Balance | (43) |
| Average Balance | <u>29</u> |
| | Ref. 3.3 |

| DIT Unamort Balance | |
|---------------------|------------|
| Beginning Balance | 141 |
| Ending Balance | 112 |
| Average Balance | <u>127</u> |
| | Ref. 3.3 |

Rocky Mountain Power
Results of Operations - June 2019
SO2 Emission Allowance Sales
SAP Account 301947 - Actuals for 12 Months Ended June 2019

| Year | Month | Amount | Accumulated Amount |
|------|-------|--------|-----------------------|
| 2018 | 7 | - | - |
| 2018 | 8 | - | - |
| 2018 | 9 | - | - |
| 2018 | 10 | - | - |
| 2018 | 11 | - | - |
| 2018 | 12 | - | - |
| 2019 | 1 | - | - |
| 2019 | 2 | - | - |
| 2019 | 3 | - | - |
| 2019 | 4 | (173) | (173) |
| 2019 | 5 | - | (173) |
| 2019 | 6 | (0) | (173) Ref. 3.3 |

GL Account Balance
Account Number 301947

| Account number | 301947 | Emissions/Allow Rev | | |
|---------------------------|--------------|---------------------|----------------|--------------------|
| Company code | 1000 | PacifiCorp | | |
| Business area | | | | |
| Fiscal year | 2019 | | | |
| All documents in currency | * | Display currency | USD | |
| Period | Debit | Credit | Balance | Cumulative balance |
| Balance Carry... | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | 32.33 | 214.17 | 181.84- | 181.84- |
| 5 | | | | 181.84- |
| 6 | | 0.05 | 0.05- | 181.89- |
| 7 | | | | 181.89- |
| 8 | | | | 181.89- |
| 9 | | | | 181.89- |
| 10 | | | | 181.89- |
| 11 | | | | 181.89- |
| 12 | | | | 181.89- |
| 13 | | | | 181.89- |
| 14 | | | | 181.89- |
| 15 | | | | 181.89- |
| 16 | | | | 181.89- |
| Total | 32.33 | 214.22 | 181.89- | 181.89- |

| Account number | 301947 | Emissions/Allow Rev | | |
|---------------------------|--------------|---------------------|----------------|--------------------|
| Company code | 1000 | PacifiCorp | | |
| Business area | | | | |
| Fiscal year | 2020 | | | |
| All documents in currency | * | Display currency | USD | |
| Period | Debit | Credit | Balance | Cumulative balance |
| Balance Carry... | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | 30.83 | 204.16 | 173.33- | 173.33- |
| 5 | | | | 173.33- |
| 6 | | 0.03 | 0.03- | 173.36- |
| 7 | | | | 173.36- |
| 8 | | | | 173.36- |
| 9 | | | | 173.36- |
| 10 | | | | 173.36- |
| 11 | | | | 173.36- |
| 12 | | | | 173.36- |
| 13 | | | | 173.36- |
| 14 | | | | 173.36- |
| 15 | | | | 173.36- |
| 16 | | | | 173.36- |
| Total | 30.83 | 204.19 | 173.36- | 173.36- |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Add June 2019 REC Revenues Reallocated According to RPS Eligibility: | | | | | | | |
| <u>OR/CA/WA RPS Eligible:</u> | | | | | | | |
| Realloc. Jun. 2019 Rev. for Non-RPS States | 456 | A | 285,602 | SG | 43.846% | 125,224 | 3.4.2 |
| Adjustment for CA RPS Banking | 456 | A | (11,492) | CA | 0.000% | - | 3.4.2 |
| Adjustment for OR RPS Banking | 456 | A | (210,065) | OR | 0.000% | - | 3.4.2 |
| Adjustment for WA RPS Banking | 456 | A | (64,044) | WA | 0.000% | - | |
| | | | - | | | 125,224 | |
| <u>OR/CA RPS Eligible</u> | | | | | | | |
| Realloc. Jun. 2019 Rev. for Non-RPS States | 456 | A | 1,131,884 | SG | 43.846% | 496,283 | 3.4.2 |
| Adjustment for CA RPS Banking | 456 | A | (58,712) | CA | 0.000% | - | 3.4.2 |
| Adjustment for OR RPS Banking | 456 | A | (1,073,172) | OR | 0.000% | - | 3.4.2 |
| | | | - | | | 496,283 | |
| <u>CA RPS Eligible</u> | | | | | | | |
| Realloc. Jun. 2019 Rev. for Non-RPS States | 456 | A | 3,678 | SG | 43.846% | 1,613 | 3.4.2 |
| Adjustment for CA RPS Banking | 456 | A | (3,678) | CA | 0.000% | - | 3.4.2 |
| Adjustment for OR RPS - Ineligible Wind | 456 | A | (67,233) | OR | 0.000% | - | 3.4.2 |
| Adjustment for OR RPS - Ineligible Wind | 456 | A | 67,233 | OTHER | 0.000% | - | 3.4.2 |
| | | | - | | | 1,613 | |
| Remove June 2019 REC Deferrals | 456 | A | 130,053 | SG | 43.846% | 57,023 | 3.4.1 |
| Retain 10% Incentive on REC Revenue | 456 | A | (226,638) | UT | 100.000% | (226,638) | 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 June 2019 and reallocates the OR, CA, and WA amounts to the Company's other jurisdictions.

This adjustment reflects actual REC revenue for the 12 months ended June 2019 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 - June 2019
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 | |
| July-18 | (593) | 632 | (171,000) | (170,961) |
| August-18 | (625) | 593 | - | (32) |
| September-18 | (415) | 625 | - | 210 |
| October-18 | (681,860) | 415 | - | (681,445) |
| November-18 | (462,882) | 681,860 | (693,122) | (474,144) |
| December-18 | (32,948) | 462,882 | (466,703) | (36,770) |
| January-19 | (109) | 32,948 | (192,815) | (159,976) |
| February-19 | (919,873) | 109 | - | (919,764) |
| March-19 | (278,133) | 919,873 | (1,078,766) | (437,026) |
| April-19 | (296,559) | 278,133 | (277,994) | (296,419) |
| May-19 | (262,337) | 296,559 | (296,200) | (261,978) |
| June-19 | (323,878) | 262,337 | (261,134) | (322,675) |
| 12 ME June 2019 Total | (3,260,211) | 2,936,965 | (3,437,734) | (3,760,979) |

Ref 3.4.2

REC deferrals included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended June 2019 **130,053 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 | |
| 2,266,379 | Ref. 3.4.2 |
| 226,638 | Ref. 3.4 |
| 2,039,741 | |

Rocky Mountain Power
Utah Results of Operations - June 2019
REC Revenue
Adjustment to Reallocate June 2019 Revenue

| | |
|---|------------------------|
| June 2019 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources | \$ 520,478 |
| June 2019 - Unadjusted REC CA/OR RPS Eligible Resources | \$ 2,986,188 |
| June 2019 - Unadjusted REC Revenues CA RPS Eligible Resources | \$ 254,313 |
| Total June 2019 Unadjusted REC Revenue | \$ 3,760,979 Ref 3.4.1 |

Reallocate June 2019 REC Revenue for Renewable Portfolio Standards

| | Type | Factor | Total | California | Oregon | Washington | Wyoming | Utah | Idaho | FERC | Other |
|--|------|--------|-------------|------------|-------------|------------|----------|-----------|---------|---------|---------|
| SG Factor Amounts | | SG | 100.000% | 1.4257% | 26.0601% | 7.9452% | 14.8303% | 43.7344% | 5.9712% | 0.0332% | |
| June 2019 REC Rev - Eligible for CA/OR/WA RPS | A | SG | 520,478 | 7,421 | 135,637 | 41,353 | 77,188 | 227,628 | 31,079 | 173 | |
| | | | Ref 3.4 | | | | | | | | |
| Adjustment for RPS/Commission order | A | SG | 285,602 | 4,072 | 74,428 | 22,692 | 42,355 | 124,906 | 17,054 | 95 | |
| Adjustment for RPS/Commission order | A | Situs | (285,602) | (11,492) | (210,065) | (64,044) | | | | | |
| June 2019 REC Revenues - Reallocated Totals | | | 520,478 | - | - | - | 119,544 | 352,534 | 48,133 | 267 | |
| | | | Ref 3.4 | Ref 3.4 | Ref 3.4 | Ref 3.4 | | | | | |
| June 2019 REC Rev - Eligible for CA/OR RPS | A | SG | 2,986,188 | 42,575 | 778,202 | 237,258 | 442,860 | 1,305,992 | 178,312 | 990 | |
| | | | Ref 3.4 | | | | | | | | |
| Adjustment for RPS/Commission order | A | SG | 1,131,884 | 16,137 | 294,969 | 89,930 | 167,861 | 495,023 | 67,587 | 375 | |
| Adjustment for RPS/Commission order | A | Situs | (1,131,884) | (58,712) | (1,073,172) | | | | | | |
| June 2019 REC Revenues - Reallocated Totals | | | 2,986,188 | - | - | 327,188 | 610,721 | 1,801,014 | 245,899 | 1,366 | |
| | | | Ref 3.4 | Ref 3.4 | Ref 3.4 | | | | | | |
| June 2019 REC Rev - Eligible for CA RPS Only | A | SG | 254,313 | 3,626 | 66,274 | 20,206 | 37,715 | 111,222 | 15,186 | 84 | - |
| | | | Ref 3.4 | | | | | | | | |
| Adjustment for RPS/Commission order | A | SG | 3,678 | 52 | 959 | 292 | 545 | 1,609 | 220 | 1 | |
| Adjustment for RPS/Commission order | A | Situs | (3,678) | (3,678) | (67,233) | | | | | | 67,233 |
| June 2019 REC Revenue - Reallocated Totals | | | 254,313 | - | - | 20,498 | 38,261 | 112,831 | 15,405 | 86 | 67,233 |
| | | | Ref 3.4 | Ref 3.4 | Ref 3.4 | | | | | | Ref 3.4 |
| Reallocated REC Revenue for 12 ME June 2019 | A | SG | 1,421,163 | 20,262 | 370,356 | 112,914 | 210,762 | 621,537 | 84,861 | 471 | - |
| | A | Situs | (1,421,163) | (73,883) | (1,350,469) | (64,044) | - | - | - | - | 67,233 |
| June 2019 REC Revenue - Total Reallocated | | | 3,760,979 | - | - | 347,686 | 768,526 | 2,266,379 | 309,437 | 1,719 | 67,233 |
| | | | Ref 3.4.1 | | | | | Ref 3.4.1 | | | |

Rocky Mountain Power
 Utah Results of Operations - June 2019
 Wheeling Revenue

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenues: | | | | | | | |
| Other Electric Revenues | 456 | A | (2,437,814) | SG | 43.846% | (1,068,879) | 3.5.1 |

| | | | | | | | |
|--|--|--|--------------------|--|--|--|-------|
| Adjustment Detail: | | | | | | | |
| Actual Wheeling Revenues 12 ME June 2019 | | | 115,311,933 | | | | 3.5.1 |
| Total Adjustments | | | <u>(2,437,814)</u> | | | | Above |
| Adjusted Wheeling Revenues 12 ME June 2019 | | | <u>112,874,119</u> | | | | 3.5.1 |

Description of Adjustment:

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended June 2019 by removing out-of-period and one-time adjustments.

Rocky Mountain Power
Results of Operations - June 2019
Wheeling Revenue

| Customer | Total |
|--------------------------------------|--------------|
| 3 Phases Renewables, Inc. | (1,368) |
| Avangrid Renewables, LLC | (6,077,922) |
| Avista Corporation | (20,985) |
| BASIN ELECTRIC POWER COOPERATIVE | (1,873,667) |
| BLACK HILLS POWER & LIGHT COMPANY | (3,860,257) |
| BONNEVILLE POWER ADMINISTRATION | (16,667,343) |
| BONNEVILLE POWER ADMINISTRATION | (4,472,439) |
| Brookfield Energy Marketing L.P. | (89,212) |
| Calpine Energy Solutions, LLC | (1,222,740) |
| City of Anaheim | (1,205) |
| City of Roseville | (1,629,586) |
| Clatskanie PUD | (1,040,170) |
| Colorado Electric Utility Co. | (5,322) |
| Constellation NewEnergy, Inc. | (37,423) |
| CONSTELLATION POWER SOURCE, INC. | (1,526,735) |
| DESERET GENERATION & TRANS. CO-OP. | (4,584,913) |
| Eagle Energy Partners I LP | (5,897) |
| Eugene Water & Electric Board | (571,516) |
| Evergreen BioPower | (379,381) |
| FALL RIVER RURAL ELECTRIC COOPERATI | (151,308) |
| Idaho Power Co. Balancing Ops | (1,108,637) |
| Intermountain Renewable(Cyrq Energy) | (411,124) |
| Los Angeles Dept. of Water & Power | (1,238,409) |
| Macquarie Energy LLC | (390,017) |
| MAG Energy Solutions Inc. | (105,986) |
| Moon Lake Electric Association | (19,262) |
| MORGAN STANLEY CAPITAL | (5,425,643) |
| Municipal Energy Agency of Nebraska | (7,211) |
| Navajo Tribal Utility Authority | (68,814) |
| NextEra Energy Resources, LLC | (3,276,886) |
| NV Energy | (402,587) |
| PACIFIC GAS & ELECTRIC COMPANY | (154,526) |
| PORTLAND GENERAL ELECTRIC COMPANY | (301,115) |
| POWEREX | (20,409,950) |
| PUBLIC SERVICE COMPANY OF COLORADO | (25) |
| RAINBOW ENERGY MARKETING CORPORATIO | (180,670) |
| Sacramento Municipal Utility Dist | (654,849) |
| Salt River Project | (866,003) |
| SeaWest Windpower, Inc. | (67,585) |
| Shell Energy NA (Coral Power) | (2,770,900) |
| SIERRA PACIFIC POWER COMPANY | (36,159) |
| Simplot Phosphates, LLC | (3,887) |
| So. Cal Public Power Authority | (24,972) |
| Southern California Edison Company | (3,708,795) |
| State of South Dakota | (137,863) |
| Tenaska Power Services Company | (360,788) |
| The Energy Authority | (54,939) |
| TRANSALTA ENERGY MARKETING CORP. | (339,277) |
| TRI-STATE GEN. & TRANS. ASSOCIATION | (582,649) |
| U.S. Bureau of Reclamation | (59,859) |
| UTAH ASSOCIATED MUNICIPAL POWER SYS | (18,724,538) |
| UTAH MUNICIPAL POWER AGENCY | (3,287,302) |
| Warm Springs Power Enterprises | (119,700) |
| Westar Energy, Inc. | (24,497) |
| WESTERN AREA POWER ADMIN. - UT | (3,234,598) |
| WESTERN AREA POWER ADMINISTRATION | (112,915) |
| Enel Cove Fort LLC | (119,620) |
| Cowlitz Revenue | (181,067) |
| Accruals and Adjustments | (2,118,921) |

Total (115,311,933)

Ref 3.5

Type

A

| | |
|--|-----------|
| Remove refunds and other out of period adjustments | 2,437,814 |
|--|-----------|

Type A adjustments (Remove out of period and one-time adj's)

2,437,814

Ref 3.5

Wheeling Revenue Totals

(112,874,119)

Ref 3.5

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | A | 7,715,292 | UT | 100.000% | 7,715,292 | |
| Commercial and Industrial | 442 | A | 12,499,632 | UT | 100.000% | 12,499,632 | |
| Public St & Hwy | 444 | A | 81,139 | UT | 100.000% | 81,139 | |
| Other Sales Pub Auth | 445 | A | - | UT | 100.000% | - | |
| | | | <u>20,296,063</u> | | | <u>20,296,063</u> | |
| Residential | 440 | B | (7,715,292) | UT | 100.000% | (7,715,292) | |
| Commercial and Industrial | 442 | B | (12,499,632) | UT | 100.000% | (12,499,632) | |
| Public St & Hwy | 444 | B | (81,139) | UT | 100.000% | (81,139) | |
| Other Sales Pub Auth | 445 | B | - | UT | 100.000% | - | |
| | | | <u>(20,296,063)</u> | | | <u>(20,296,063)</u> | |
| Net Adjustment | | | <u>-</u> | | | <u>-</u> | |

Adjustment Detail:

| | |
|--|--------------------------|
| (1) Schedule 98 REC Revenue July 2018 - December 2018 | (257,908) |
| (2) Net Power Cost Accrual July 2018 - December 2018 | 20,553,971 |
| Total Adjustment | <u>20,296,063</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 | 763,827 | 38.01% |
| Commercial and Industrial | 442 | 1,237,484 | 61.59% |
| Public St & Hwy | 444 | 8,033 | 0.40% |
| Other Sales Pub Auth | 445 | - | 0.00% |
| | | <u>2,009,344</u> | <u>100.00%</u> |

Description of Adjustment:

This adjustment reflects the impact of the REC and net power cost deferrals on Utah assuming the best estimate for the recovery of each mechanism for July 2018 through December 2018, 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 revenues, jurisdictional allocation factors, and net power cost. The amounts included in the EBA and RBA are calculated based on actual net power costs allocated to Utah customers using actual factors. The Type B revenues, net power costs, and factors included in the Utah June 2019 Results of Operations report are normalized for temperature, hydro production. Therefore, the revenue credited to customers from the EBA and RBA do not align with the Type B revenues and expenses included in the Utah June 2019 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 COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | A | 1,254,604 | UT | 100.000% | 1,254,604 | |
| Commercial | 442 | A | 1,623,546 | UT | 100.000% | 1,623,546 | |
| Industrial (includes Irrigation) | 442 | A | 1,508,882 | UT | 100.000% | 1,508,882 | |
| Public Street & Highway Lighting | 444 | A | 12,968 | UT | 100.000% | 12,968 | |
| | | | <u>4,400,000</u> | | | <u>4,400,000</u> | 3.7.1 |

Description of Adjustment:

This adjustment reflects the July 2018 - June 2019 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 - June 2019
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 | 4,400,000 | Ref 3.7.2 |
|--------|----------------------------|------------------|------------------|

Spread to Revenue Accounts

| | | |
|-----|----------------------------------|-----------------|
| 440 | Residential Sales | 28.514% |
| 442 | Commercial Sales | 36.899% |
| 442 | Industrial (includes Irrigation) | 34.293% |
| 444 | Public Street & Highway Lighting | 0.295% |
| | | <u>100.000%</u> |

Reduce Revenue Accounts for Savings:

| | | | |
|-----|----------------------------------|-------------------------|----------------|
| 440 | Residential Sales | 1,254,604 | Ref 3.7 |
| 442 | Commercial & Industrial Sales | 1,623,546 | Ref 3.7 |
| 442 | Industrial (includes Irrigation) | 1,508,882 | Ref 3.7 |
| 444 | Public Street & Highway Lighting | 12,968 | Ref 3.7 |
| | | <u>4,400,000</u> | |

Rocky Mountain Power
Results of Operations - June 2019
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 |
| 2018 January | 4,400,000 | 366,663 | | 4,766,663 |
| February | 4,766,663 | 366,663 | | 5,133,326 |
| March | 5,133,326 | 366,675 | | 5,500,001 |
| April | 5,500,001 | 366,667 | | 5,866,668 |
| May | 5,866,668 | 366,667 | | 6,233,335 |
| June | 6,233,335 | 366,667 | | 6,600,002 |
| July | 6,600,002 | 366,667 | | 6,966,669 |
| August | 6,966,669 | 366,667 | | 7,333,336 |
| September | 7,333,336 | 366,667 | | 7,700,003 |
| October | 7,700,003 | 366,667 | | 8,066,670 |
| November | 8,066,670 | 366,667 | | 8,433,337 |
| December | 8,433,337 | 366,663 | | 8,800,000 |
| 2019 January | 8,800,000 | 366,667 | | 9,166,667 |
| February | 9,166,667 | 366,667 | | 9,533,334 |
| March | 9,533,334 | 366,667 | | 9,900,001 |
| April | 9,900,001 | 366,667 | | 10,266,668 |
| May | 10,266,668 | 366,667 | | 10,633,335 |
| June | 10,633,335 | 366,667 | | 11,000,002 |
| Deferral 12 ME June 2019 | | 4,400,000 | | |
| | | Ref 3.7.1 | | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| NTUA Revenues | 447 | A | (13,464,342) | FERC | 0.000% | - | |
| NTUA Revenues | 447 | A | <u>13,464,342</u> | UT | 100.000% | <u>13,464,342</u> | |
| | | | <u>-</u> | | | <u>13,464,342</u> | |

Description of Adjustment:

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended June 2019 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 June 30, 2019

| | | Type A 4.1 | Type A 4.5 | Type B 4.2 | Type B 4.3 | Type B 4.4 Revenue Sensitive Items and Uncollectible Expense |
|----|------------------------------|------------------------------------|----------------------------------|-------------------|-------------------------------------|---|
| | Total Adjustments | Misc. General Expense & Revenue | Remove Non- Recurring Entries | Insurance Expense | Generation Expense Normalization | |
| 1 | Operating Revenues: | | | | | |
| 2 | General Business Revenues | 27,133,917 | 27,133,917 | - | - | - |
| 3 | Interdepartmental | - | - | - | - | - |
| 4 | Special Sales | - | - | - | - | - |
| 5 | Other Operating Revenues | - | - | - | - | - |
| 6 | Total Operating Revenues | 27,133,917 | 27,133,917 | - | - | - |
| 7 | | | | | | |
| 8 | Operating Expenses: | | | | | |
| 9 | Steam Production | 4,817,203 | - | - | 4,817,203 | - |
| 10 | Nuclear Production | - | - | - | - | - |
| 11 | Hydro Production | - | - | - | - | - |
| 12 | Other Power Supply | 781,063 | (2,249) | 321,964 | 461,348 | - |
| 13 | Transmission | - | - | - | - | - |
| 14 | Distribution | - | - | - | - | - |
| 15 | Customer Accounting | (8,477) | (2,093) | - | - | (6,384) |
| 16 | Customer Service & Info | (17,599) | (17,599) | - | - | - |
| 17 | Sales | - | - | - | - | - |
| 18 | Administrative & General | (1,142,720) | (38,824) | 642,741 | (1,738,148) | (8,488) |
| 19 | | | | | | |
| 20 | Total O&M Expenses | 4,429,471 | (60,764) | 964,704 | (1,738,148) | (14,872) |
| 21 | | | | | | |
| 22 | Depreciation | - | - | - | - | - |
| 23 | Amortization | - | - | - | - | - |
| 24 | Taxes Other Than Income | - | - | - | - | - |
| 25 | Income Taxes - Federal | 3,345,065 | 5,183,585 | (193,431) | (589,659) | 2,961 |
| 26 | Income Taxes - State | 757,565 | 1,173,939 | (43,807) | (133,541) | 671 |
| 27 | Income Taxes - Def Net | 1,124,215 | - | - | 1,124,184 | 31 |
| 28 | Investment Tax Credit Adj. | - | - | - | - | - |
| 29 | Misc Revenue & Expense | 1,335,258 | 1,335,258 | - | - | - |
| 30 | | | | | | |
| 31 | Total Operating Expenses: | 10,991,574 | 7,632,017 | 727,467 | (1,337,164) | (11,210) |
| 32 | | | | | | |
| 33 | Operating Rev For Return: | 16,142,343 | 19,501,899 | (727,467) | 1,337,164 | 11,210 |
| 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 | 95,101 | 70,185 | 8,109 | (27,435) | (125) |
| 45 | Weatherization Loans | - | - | - | - | - |
| 46 | Misc Rate Base | - | - | - | - | - |
| 47 | | | | | | |
| 48 | Total Electric Plant: | 95,101 | 70,185 | 8,109 | (27,435) | (125) |
| 49 | | | | | | |
| 50 | Rate Base Deductions: | | | | | |
| 51 | Accum Prov For Deprec | - | - | - | - | - |
| 52 | Accum Prov For Amort | - | - | - | - | - |
| 53 | Accum Def Income Tax | (1,409,196) | - | - | (1,408,405) | (791) |
| 54 | Unamortized ITC | - | - | - | - | - |
| 55 | Customer Adv For Const | - | - | - | - | - |
| 56 | Customer Service Deposits | - | - | - | - | - |
| 57 | Misc Rate Base Deductions | 5,747,561 | - | - | 5,747,561 | - |
| 58 | | | | | | |
| 59 | Total Rate Base Deductions | 4,338,365 | - | - | 4,339,156 | (791) |
| 60 | | | | | | |
| 61 | Total Rate Base: | 4,433,466 | 70,185 | 8,109 | 4,311,721 | (917) |
| 62 | | | | | | |
| 63 | Return on Rate Base | 0.253% | 0.312% | -0.012% | 0.016% | -0.064% |
| 64 | | | | | | |
| 65 | Return on Equity | 0.489% | 0.603% | -0.023% | 0.032% | -0.124% |
| 66 | | | | | | |
| 67 | TAX CALCULATION: | | | | | |
| 68 | Operating Revenue | 21,369,188 | 25,859,423 | (964,704) | 1,738,148 | (5,278,551) |
| 69 | Other Deductions | - | - | - | - | - |
| 70 | Interest (AFUDC) | - | - | - | - | - |
| 71 | Interest | 110,271 | 1,746 | 202 | 107,243 | 1,104 |
| 72 | Schedule "M" Additions | (125) | - | - | - | (125) |
| 73 | Schedule "M" Deductions | 4,572,344 | - | - | 4,572,344 | - |
| 74 | Income Before Tax | 16,686,447 | 25,857,677 | (964,906) | (2,941,439) | (5,279,655) |
| 75 | | | | | | |
| 76 | State Income Taxes | 757,565 | 1,173,939 | (43,807) | (133,541) | (239,696) |
| 77 | Taxable Income | 15,928,882 | 24,683,739 | (921,099) | (2,807,898) | (5,039,958) |
| 78 | | | | | | |
| 79 | Federal Income Taxes + Other | 3,345,065 | 5,183,585 | (193,431) | (589,659) | (1,058,391) |

Rocky Mountain Power
Utah Results of Operations - June 2019
Miscellaneous General Expense & Revenue

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | UTAH ALLOCATED | REF# |
|---|---------|------|-------------------|--------|----------|-------------------|-------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | A | 7,659,842 | UT | 100.000% | 7,659,842 | |
| Commercial & Industrial (includes Irrigation) | 442 | A | 19,390,738 | UT | 100.000% | 19,390,738 | |
| Street & Highway Lighting | 444 | A | 83,337 | UT | 100.000% | 83,337 | |
| Gain on Property Sales | 421 | A | (613,406) | SG | 43.846% | (268,953) | |
| Gain on Property Sales | 421 | A | (105,668) | UT | 100.000% | (105,668) | |
| Gain on Property Sales | 421 | A | (62) | WA | 0.000% | - | |
| Gain on Property Sales | 421 | A | 3,965,281 | SO | 43.361% | 1,719,399 | |
| Loss on Property Sales | 421 | A | 7,672 | SG | 43.846% | 3,364 | |
| Loss on Property Sales | 421 | A | 196 | WYP | 0.000% | - | |
| Loss on Property Sales | 421 | A | 81 | OR | 0.000% | - | |
| Loss on Property Sales | 421 | A | (7,949) | SO | 43.361% | (3,447) | |
| | | | <u>30,387,733</u> | | | <u>28,482,059</u> | 4.1.1 |
| Adjustment to Expense: | | | | | | | |
| Other Expenses | 557 | A | (5,165) | SG | 43.846% | (2,264) | |
| Customer Records | 903 | A | (4,389) | CN | 47.683% | (2,093) | |
| Customer Records | 903 | A | (22,179) | OR | 0.000% | - | |
| Informational Advertising | 909 | A | (2,290) | CA | 0.000% | - | |
| Informational Advertising | 909 | A | (33,143) | CN | 47.683% | (15,803) | |
| Informational Advertising | 909 | A | 10,877 | ID | 0.000% | - | |
| Informational Advertising | 909 | A | 35,790 | OR | 0.000% | - | |
| Informational Advertising | 909 | A | (1,795) | UT | 100.000% | (1,795) | |
| Informational Advertising | 909 | A | 15,444 | WA | 0.000% | - | |
| Informational Advertising | 909 | A | (1,062) | WY | 0.000% | - | |
| Administrative & General Salaries | 920 | A | (1,916) | SO | 43.361% | (831) | |
| Office Supplies and Expense | 921 | A | (41,446) | SO | 43.361% | (17,971) | |
| Employee Pensions & Benefits | 926 | A | (36,529) | SO | 43.361% | (15,840) | |
| Employee Pensions & Benefits | 926 | A | 36,529 | WA | 0.000% | - | |
| Regulatory Commission Expense | 928 | A | (10,940) | WY | 0.000% | - | |
| Regulatory Commission Expense | 928 | A | (8,037) | OR | 0.000% | - | |
| Regulatory Commission Expense | 928 | A | (9,536) | UT | 100.000% | (9,536) | |
| Regulatory Commission Expense | 928 | A | (268) | WA | 0.000% | - | |
| Regulatory Commission Expense | 928 | A | 28,780 | SO | 43.361% | 12,479 | |
| Duplicate Charges | 929 | A | (18,115) | SO | 43.361% | (7,855) | |
| Advertising | 930 | A | 531 | UT | 100.000% | 531 | |
| | | | <u>(68,858)</u> | | | <u>(60,978)</u> | 4.1.1 |

Description of Adjustment:

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain expenses. This adjustment also includes an accounting correction for the Tax Cuts and Jobs Act.

Rocky Mountain Power
Results of Operations - June 2019
Miscellaneous General Expense & Revenue

| Description | FERC | 2017P Factor | Amount |
|--|------|-----------------|----------------------------------|
| Adjustment to Revenue: | | | |
| Residential | 440 | UT | 7,659,842 |
| Commercial & Industrial (includes Irrigation) | 442 | UT | 19,390,738 |
| Street & Highway Lighting | 444 | UT | 83,337 |
| | | | <u>27,133,917</u> |
| FERC 421 - (Gain)/Loss on Sale of Utility Plant | | | |
| Gain on Property Sales | 421 | SG | (613,406) |
| Gain on Property Sales | 421 | UT | (105,668) |
| Gain on Property Sales | 421 | WA | (62) |
| Gain on Property Sales | 421 | SO | 3,965,281 |
| Loss on Property Sales | 421 | SG | 7,672 |
| Loss on Property Sales | 421 | WYP | 196 |
| Loss on Property Sales | 421 | OR | 81 |
| Loss on Property Sales | 421 | SO | (7,949) |
| | | | <u>3,246,145</u> |
| | | | <u>30,380,062</u> Ref 4.1 |
| Non Regulated Flights | | | |
| Other Expenses | 557 | SG | (5,165) |
| Informational Advertising | 909 | CN | (1,713) |
| Admin & General | 920 | SO | (1,916) |
| Office Supplies and Expenses | 921 | SO | (24,820) |
| | | | <u>(33,613)</u> |
| Informational & Instructional Advertising | | | |
| Blue Sky | 909 | CN | 4,893 |
| Blue Sky | 909 | OR | 31,489 |
| Blue Sky | 903 | CN | (4,389) |
| Blue Sky | 903 | OR | (22,179) |
| Blue Sky | 929 | SO | (18,115) |
| DSM | 909 | CN | (3,848) |
| Sponsorships | 909 | OR | (1,298) |
| Sponsorships | 909 | UT | (4,673) |
| Sponsorships | 909 | ID | (500) |
| Campaign | 909 | UT | (531) |
| Campaign | 930 | UT | 531 |
| Remove system allocation | 909 | CN | (32,476) |
| Remove system allocation | 909 | OR | (2,057) |
| Remove system allocation | 909 | WA | (367) |
| Remove system allocation | 909 | CA | (2,619) |
| Remove system allocation | 909 | UT | (10,433) |
| Remove system allocation | 909 | WY | (1,508) |
| Add situs allocation | 909 | ID | 11,377 |
| Add situs allocation | 909 | UT | 13,841 |
| Add situs allocation | 909 | WY | 446 |
| Add situs allocation | 909 | WA | 15,811 |
| Add situs allocation | 909 | CA | 329 |
| Add situs allocation | 909 | OR | 7,655 |
| | | | <u>(18,619)</u> |
| FERC 921 - Office Supplies & Expenses | | | |
| Expense removal | 921 | SO | (16,626) |
| | | | <u>(16,626)</u> |
| FERC 926 - Employee Pensions & Benefits | | | |
| Remove system allocation | 926 | SO | (36,529) |
| Add situs allocation | 926 | WA | 36,529 |
| | | | <u>-</u> |
| FERC 928 - Regulatory Commission Expense | | | |
| Remove generation costs from Situs allocation | 928 | WY | (10,940) |
| Remove generation costs from Situs allocation | 928 | OR | (8,037) |
| Remove generation costs from Situs allocation | 928 | UT | (9,536) |
| Remove generation costs from Situs allocation | 928 | WA | (268) |
| Assign generation costs to system allocation | 928 | SO | 28,780 |
| | | | <u>-</u> |
| Total Expense | | | <u>(68,858)</u> Ref 4.1 |

**Rocky Mountain Power
Utah Results of Operations - June 2019
Injuries and Damages**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Adjust Injuries and Damages Expense | 925 | B | (4,008,520) | SO | 43.361% | (1,738,148) | 4.2.1 |
| Adjustment to Rate Base: | | | | | | | |
| Remove Injuries & Damages Reserve | 2282 | B | 13,296,034 | SO | 43.361% | 5,765,339 | 4.2.1 |
| Remove Injuries & Damages Reserve - Receivable | 2282 | B | (41,000) | SO | 43.361% | (17,778) | 4.2.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adjustment | SCHMDT | B | 10,544,747 | SO | 43.361% | 4,572,344 | |
| Deferred Income Tax Expense | 41010 | B | 2,592,595 | SO | 43.361% | 1,124,184 | |
| Accumulated Deferred Income Tax Balance | 190 | B | (3,269,042) | SO | 43.361% | (1,417,501) | |
| Accumulated Deferred Income Tax Balance | 190 | B | 20,976 | SO | 43.361% | 9,095 | |

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 12 ME June 2019, the company continued to accrue \$179,353 per month for property damages, consistent with the amount included in the stipulation of 11-035-200.

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 - June 2019
Insurance Expense
Injuries & Damages - Three Year Average

| | July 16 - June 17 | July 17 - June 18 | July 18 - June 19 | Total |
|---|-------------------|-------------------|-------------------|-----------------|
| | Cash | Cash | Cash | Cash |
| Cash paid on claims | 28,597,944 | 33,315,744 | 3,413,952 | 65,327,640 |
| Remove amounts not requested consistent with Utah Docket No. 13-035-184 | (13,358,394) | (4,825,510) | (51,750) | (18,235,654) |
| Net Paid | 15,239,550 | 28,490,234 | 3,362,202 | 47,091,986 |
| Third Party Insurance Claim Proceeds | (13,632,709) | (24,047,364) | (76,250) | (37,756,323) |
| Remove amounts not requested consistent with Utah Docket No. 13-035-184 | 13,632,709 | 6,397,364 | 76,250 | 20,106,323 |
| Net Reimbursement from Commercial Insurance | - | (17,650,000) | - | (17,650,000) |
| Net Paid | | | | 29,441,986 |
| Three-Year Average | | | | 9,813,995 Below |

Adjustment Detail:

Included in Unadjusted Results

| | |
|--|----------------------------|
| Injuries & Damages Accrual | 13,785,765 |
| Provision for Claims Receivable from Outside Insurance | 36,750 |
| Net Accrued Expense | 13,822,515 |
| Three-Year Average - Cash Basis | 9,813,995 Above |
| Regulatory Adjustment | <u>(4,008,520) Ref 4.2</u> |

Injuries & Damages Reserve

| | |
|---|-----------------------------|
| | 13 MA Balance |
| | Jun-19 |
| Injuries & Damages Reserve | <u>(13,296,034) Ref 4.2</u> |
| Injuries & Damages Insurance Receivable | <u>41,000 Ref 4.2</u> |
| | <u>(13,255,034)</u> |

Rocky Mountain Power
 Utah Results of Operations - June 2019
 Generation Expense Normalization

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Generation Overhaul Expense - Steam | 510 | B | (698,512) | SG | 43.846% | (306,268) | 4.3.1 |
| Generation Overhaul Expense - Other | 553 | B | 1,052,205 | SG | 43.846% | 461,348 | 4.3.1 |
| | | | <u>353,693</u> | | | <u>155,079</u> | |
| | | | | | | | |
| <u>Generation O&M - Coal</u> | | | | | | | |
| Non NPC, Non-Overhaul Expense | 506 | B | 11,685,203 | SG | 43.846% | 5,123,472 | 4.3.1 |
| Total | | | <u>12,038,896</u> | | | <u>5,278,551</u> | |

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended June 2019 using a four-year average methodology. In this adjustment, overhaul expenses from July 2015 - June 2019 are restated in constant dollars to a June 2019 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended June 2019 are subtracted from the four-year average which results in this adjustment. This adjustment also includes a four-year average of coal O&M expense using the same methodology.

**Rocky Mountain Power
Results of Operations - June 2019
Generation Expense Normalization**

FUNCTION: STEAM

| Period | Overhaul Expense | Restate to Constant | |
|--|------------------|------------------------|------------------|
| | | Dollars ⁽¹⁾ | Constant Dollars |
| 12 Months Ended June 2016 | 37,637,047 | 6.82% | 40,204,935 |
| 12 Months Ended June 2017 | 25,769,838 | 6.11% | 27,343,710 |
| 12 Months Ended June 2018 | 26,282,886 | 3.45% | 27,188,681 |
| 12 Months Ended June 2019 | 32,510,459 | 0.00% | 32,510,459 |
| 4 Year Average - Steam | | | 31,811,946 |
| 12 Months Ended June 2019 Overhaul Expense - Steam | | | 32,510,459 |
| Adjustment | | | (698,512) |

Ref. 4.3.2

Ref. 4.3

FUNCTION: OTHER

| Period | Overhaul Expense | Restate to Constant | |
|--|------------------|------------------------|------------------|
| | | Dollars ⁽¹⁾ | Constant Dollars |
| 12 Months Ended June 2016 | 3,483,578 | 5.69% | 3,681,837 |
| 12 Months Ended June 2017 | 939,978 | 5.06% | 987,571 |
| 12 Months Ended June 2018 | 5,647,997 | 3.03% | 5,818,890 |
| 12 Months Ended June 2019 | 2,093,159 | 0.00% | 2,093,159 |
| 4 Year Average - Other | | | 3,145,364 |
| 12 Months Ended June 2019 Overhaul Expense - Other | | | 2,093,159 |
| Adjustment | | | 1,052,205 |

Ref. 4.3.2

Ref. 4.3

FUNCTION: Steam O&M - Coal

| Period | O&M Expense | Restate to Constant | |
|--|-------------|------------------------|-------------------|
| | | Dollars ⁽¹⁾ | Constant Dollars |
| 12 Months Ended June 2016 | 267,750,556 | 6.82% | 286,018,554 |
| 12 Months Ended June 2017 | 272,628,694 | 6.11% | 289,279,273 |
| 12 Months Ended June 2018 | 276,075,613 | 3.45% | 285,590,089 |
| 12 Months Ended June 2019 | 271,382,368 | 0.00% | 271,382,368 |
| 4 Year Average - Steam | | | 283,067,571 |
| 12 Months Ended June 2019 Overhaul Expense - Steam | | | 271,382,368 |
| Adjustment | | | 11,685,203 |

Above

Ref. 4.3

Total Adjustment

12,038,896

Ref. 4.3

(1) Ref. 4.3.3

**Rocky Mountain Power
Results of Operations - June 2019
Generation Expense Normalization**

| <u>Existing Units</u> | Yr. Ended June 2016 | Yr. Ended June 2017 | Yr. Ended June 2018 | Yr. Ended June 2019 | |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------|
| <u>Steam Production</u> | | | | | |
| Blundell | 1,394,000 | (50,000) | 248,814 | 251,321 | |
| Dave Johnston | 1,493,146 | 4,705,191 | 5,262,270 | 9,567,670 | |
| Gadsby | - | 54,808 | 70,424 | 592,107 | |
| Hunter | 8,073,225 | 132,669 | 8,450,624 | 6,164,112 | |
| Huntington | 6,968,000 | - | - | 8,850,109 | |
| Jim Bridger | 7,135,508 | 11,305,813 | 6,745,315 | 5,927,310 | |
| Naughton | 5,297,168 | 4,644,357 | 109,439 | 828 | |
| Wyodak | 4,506,000 | 127,000 | - | - | |
| Cholla | - | - | 3,205,000 | 52,000 | |
| Colstrip | 1,069,000 | 1,352,000 | 34,000 | - | |
| Craig | 1,110,000 | 3,498,000 | 819,000 | 1,105,000 | |
| Hayden | 591,000 | - | 1,338,000 | - | |
| Subtotal - Steam | 37,637,047 | 25,769,838 | 26,282,886 | 32,510,459 | Ref 4.3.1 |
| Total Steam Production | 37,637,047 | 25,769,838 | 26,282,886 | 32,510,459 | |
| <u>Other Production</u> | | | | | |
| Hermiston | 1,428,000 | 603,000 | 1,368,000 | 2,028,897 | |
| Currant Creek | 1,451,455 | 214,051 | 9,809 | 5 | |
| Lake Side | 259,095 | 10,013 | 3,834,517 | (154,086) | |
| Gadsby Peakers | - | - | - | 29,376 | |
| Chehalis | 345,028 | 112,914 | 435,670 | 188,968 | |
| Total - Other Production | 3,483,578 | 939,978 | 5,647,997 | 2,093,159 | Ref 4.3.1 |
| Grand Total | 41,120,625 | 26,709,816 | 31,930,883 | 34,603,618 | |

**Rocky Mountain Power
Results of Operations - June 2019
Generation Expense Normalization**

| | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|
| STEAM: | <u>June16</u> | <u>June17</u> | <u>June18</u> | <u>June19</u> |
| Percentage Change to June 2019 | 6.82% | 6.11% | 3.45% | 0.00% |
| OTHER: | <u>June16</u> | <u>June17</u> | <u>June18</u> | <u>June19</u> |
| Percentage Change to June 2019 | 5.69% | 5.06% | 3.03% | 0.00% |

Rocky Mountain Power
 Utah Results of Operations - June 2019
 Revenue Sensitive Items and Uncollectible Expense

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Uncollectible Expense | 904 | B | (6,384) | UT | 100.000% | (6,384) | 4.4.1 |
| Regulatory Commission Expense | 928 | B | (8,488) | UT | 100.000% | (8,488) | 4.4.1 |

Description of Adjustment:

This adjusts the Company's actual June 2019 uncollectible accounts expense to the June 2019 adjusted revenues by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. This adjustment also reflects the impact to regulatory fees based on the normalized level of general business revenues.

Rocky Mountain Power
Results of Operations - June 2019
Revenue Sensitive Items & Uncollectible Expense

| | | |
|------------------------------|------------------------------|-----------------|
| Unadjusted Revenue | 2,009,343,739 | |
| Normalized Revenue | <u>2,006,514,354</u> | |
| Incremental Change | <u><u>(2,829,384)</u></u> | |
| Uncollectible Expense | 4,533,544 | |
| Uncollectible % | <u>0.226%</u> | |
| Uncollectible Expense | <u><u>(6,384)</u></u> | Ref. 4.4 |
| PUC Fees % | <u>0.300%</u> | |
| PUC Fees Expense | <u><u>(8,488)</u></u> | Ref. 4.4 |

Rocky Mountain Power
Utah Results of Operations - June 2019
Remove Non-Recurring Entries

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Removal of prior-period accounting entry | 557 | A | 739,504 | SG | 43.846% | 324,242 | |
| Removal of prior-period accounting entry | 926 | A | 1,492,118 | SO | 43.361% | 647,003 | |

Description of Adjustment:

This adjustment removes prior period related items. The FERC account 557 entry is related to the CWIP reserve adjustment and the FERC account 926 entry is an allocation correction that occurred when establishing the Washington pension regulatory asset.

5. NET POWER COST ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ended June 30, 2019

| | Total Adjustments | Type A 5.1 Net Power Cost | Type B 5.1 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 | (22,699,732) | (947,891) | (21,751,841) |
| 13 Transmission | - | - | - |
| 14 Distribution | - | - | - |
| 15 Customer Accounting | - | - | - |
| 16 Customer Service & Info | - | - | - |
| 17 Sales | - | - | - |
| 18 Administrative & General | - | - | - |
| 19 | | | |
| 20 Total O&M Expenses | (22,699,732) | (947,891) | (21,751,841) |
| 21 | | | |
| 22 Depreciation | - | - | - |
| 23 Amortization | - | - | - |
| 24 Taxes Other Than Income | - | - | - |
| 25 Income Taxes - Federal | 4,551,476 | 190,060 | 4,361,416 |
| 26 Income Taxes - State | 1,030,783 | 43,043 | 987,740 |
| 27 Income Taxes - Def Net | - | - | - |
| 28 Investment Tax Credit Adj. | - | - | - |
| 29 Misc Revenue & Expense | - | - | - |
| 30 | | | |
| 31 Total Operating Expenses: | (17,117,473) | (714,788) | (16,402,685) |
| 32 | | | |
| 33 Operating Rev For Return: | <u>17,117,473</u> | <u>714,788</u> | <u>16,402,685</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 | (190,796) | (7,967) | (182,828) |
| 45 Weatherization Loans | - | - | - |
| 46 Misc Rate Base | - | - | - |
| 47 | | | |
| 48 Total Electric Plant: | (190,796) | (7,967) | (182,828) |
| 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>(190,796)</u> | <u>(7,967)</u> | <u>(182,828)</u> |
| 62 | | | |
| 63 Return on Rate Base | 0.274% | 0.011% | 0.263% |
| 64 | | | |
| 65 Return on Equity | 0.531% | 0.022% | 0.509% |
| 66 | | | |
| 67 TAX CALCULATION: | | | |
| 68 Operating Revenue | 22,699,732 | 947,891 | 21,751,841 |
| 69 Other Deductions | - | - | - |
| 70 Interest (AFUDC) | - | - | - |
| 71 Interest | (4,746) | (198) | (4,547) |
| 72 Schedule "M" Additions | - | - | - |
| 73 Schedule "M" Deductions | - | - | - |
| 74 Income Before Tax | <u>22,704,477</u> | <u>948,089</u> | <u>21,756,389</u> |
| 75 | | | |
| 76 State Income Taxes | 1,030,783 | 43,043 | 987,740 |
| 77 Taxable Income | <u>21,673,694</u> | <u>905,045</u> | <u>20,768,649</u> |
| 78 | | | |
| 79 Federal Income Taxes + Other | <u>4,551,476</u> | <u>190,060</u> | <u>4,361,416</u> |

**Rocky Mountain Power
Utah Results of Operations - June 2019
Net Power Cost Study**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Post-merger Firm Type 1 | 555NPC | B | (48,739,448) | SG | 43.846% | (21,370,204) | |
| Remove Contract Buy-through | 555NPC | A | (2,177,168) | SG | 43.846% | (954,597) | 5.1.2 |
| Utah Subscriber Solar | 555NPC | B | (431,316) | UT | 100.000% | (431,316) | 5.1.3 |
| Utah Subscriber Solar | 555NPC | B | <u>431,316</u> | SG | 43.846% | <u>189,114</u> | 5.1.3 |
| | | | <u>-</u> | | | <u>(242,202)</u> | |
| Oregon Black Cap Solar | 555NPC | B | (184,622) | OR | 0.000% | - | 5.1.3 |
| Oregon Black Cap Solar | 555NPC | B | <u>184,622</u> | SG | 43.846% | <u>80,949</u> | 5.1.3 |
| | | | <u>-</u> | | | <u>80,949</u> | |
| Oregon Old Mill Solar | 555NPC | B | 356,155 | OR | 0.000% | - | 5.1.3 |
| Oregon Old Mill Solar | 555NPC | B | <u>(356,155)</u> | SG | 43.846% | <u>(156,159)</u> | 5.1.3 |
| | | | <u>-</u> | | | <u>(156,159)</u> | |
| Mead - Phoenix Amortization | 555NPC | B | 146,480 | OR | 0.000% | - | 5.1.3 |
| Mead - Phoenix Amortization | 555NPC | B | <u>(146,480)</u> | SG | 43.846% | <u>(64,225)</u> | 5.1.3 |
| | | | <u>-</u> | | | <u>(64,225)</u> | |
| | | | <u>(50,916,616)</u> | | | <u>(22,706,438)</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 12 months ended June 2019.

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 - June 2019
Net Power Cost Adjustment

| Description | FERC Account | (1) Total Account (B Tabs) | (2) Remove Non-NPC / NPC Mechanism Accruals | (3) Unadjusted NPC (1) + (2) | (4) Type A & B Adjustments | (5) Normalized NPC (3) + (4) | 2017 Protocol Factor |
|---|---|-------------------------------------|--|---------------------------------------|----------------------------------|------------------------------------|----------------------------|
| Sales for Resale (Account 447) | | | | | | | |
| Existing Firm Sales PPL | 447.12 | - | - | - | - | - | SG |
| Existing Firm Sales UPL | 447.122 | - | - | - | - | - | SG |
| Post-merger Firm Sales | 447.13, .14, .20, .61, .62 | 229,850,101 | - | 229,850,101 | - | 229,850,101 | SG |
| Non-firm Sales | 447.5 | (616) | - | (616) | - | (616) | SE |
| Transmission Services | 447.9 | 82,889 | (82,889) | - | - | - | S |
| On-system Wholesale Sales | 447.1 | 14,001,706 | (14,001,706) | - | - | - | S |
| Total Revenue Adjustments | | 243,934,081 | (14,084,596) | 229,849,485 | - | 229,849,485 | |
| Purchased Power (Account 555) | | | | | | | |
| 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 | 729,221,964 | - | 729,221,964 | 113,303 | 729,335,267 | SG |
| Post-merger Firm - Situs | 555.27 | 3,755,804 | - | 3,755,804 | (113,303) | 3,642,502 | Situs |
| Secondary Purchases | 555.7, 555.25 | 11,756 | - | 11,756 | - | 11,756 | SE |
| NPC Deferral Mechanism | 555.57 | (69,933,370) | 69,933,370 | - | - | - | OTHER |
| Seasonal Contracts | | - | - | - | - | - | SG |
| Wind Integration Charge | | - | - | - | - | - | SG |
| RPS Compliance Purchases | 555.22, 555.23, 555.24 | 790,843 | (790,843) | - | - | - | OTHER |
| BPA Regional Adjustments | 555.11, 555.12, 555.133 | - | - | - | - | - | S |
| Post-merger Firm Type 1 | | - | - | - | (50,916,616) | (50,916,616) | SG |
| Total Purchased Power Adjustment | | 663,846,997 | 69,142,527 | 732,989,524 | (50,916,616) | 682,072,908 | |
| Wheeling (Account 565) | | | | | | | |
| Existing Firm PPL | 565.26 | - | - | - | - | - | SG |
| Existing Firm UPL | 565.27 | - | - | - | - | - | SG |
| Post-merger Firm | 565.0, 565.46, 565.1 | 143,000,130 | - | 143,000,130 | - | 143,000,130 | SG |
| Non-firm | 565.25 | (1,670,995) | - | (1,670,995) | - | (1,670,995) | SE |
| Total Wheeling Expense Adjustment | | 141,329,135 | - | 141,329,135 | - | 141,329,135 | |
| Fuel Expense (Accounts 501, 503 and 547) | | | | | | | |
| Fuel - Overburden Amortization - Idaho | 501.12 | 104,388 | - | 104,388 | - | 104,388 | ID |
| Fuel - Overburden Amortization - Wyoming | 501.12 | 293,720 | - | 293,720 | - | 293,720 | WY |
| Fuel Consumed - Coal | 501.1 | 710,194,823 | - | 710,194,823 | - | 710,194,823 | SE |
| Fuel Consumed - Gas | 501.35 | 4,582,577 | - | 4,582,577 | - | 4,582,577 | SE |
| Steam From Other Sources | 503 | 4,570,678 | - | 4,570,678 | - | 4,570,678 | SE |
| Natural Gas Consumed | 547.1 | 268,434,763 | - | 268,434,763 | - | 268,434,763 | SE |
| Simple Cycle Combustion Turbines | 547.1 | 1,064,775 | - | 1,064,775 | - | 1,064,775 | SE |
| Cholla/APS Exchange | 501.1 | 44,335,052 | - | 44,335,052 | - | 44,335,052 | SE |
| Fuel Regulatory Costs Deferral and Amort | 501.15 | 1,746,531 | (1,746,531) | - | - | - | S |
| Fuel Regulatory Costs Deferral and Amort | 501.15 | 7,095,072 | (7,095,072) | - | - | - | SE |
| Miscellaneous Fuel Costs | 501.0, .2, .3, .4, .45, .5, .51 | 15,960,465 | (15,960,465) | - | - | - | SE |
| Miscellaneous Fuel Costs - Cholla | 501.2, 501.45 | 2,819,582 | (2,819,582) | - | - | - | SE |
| Total Fuel Expense | | 1,061,202,426 | (27,621,649) | 1,033,580,777 | - | 1,033,580,777 | |
| Net Power Cost | | 1,622,444,476 | 55,605,474 | 1,678,049,950 | (50,916,616) | 1,627,133,334 | |

Ref 5.1

Rocky Mountain Power
Results of Operations - June 2019
U.S. Magcorp Buy-Through Adjustment
Special Contract Buy-Through

Remove Curtailment Buy-Through

| | <u>Amount</u> | <u>Mwh</u> |
|--------|------------------|---------------|
| Jul-18 | 758,530 | 6,845 |
| Aug-18 | 597,267 | 4,282 |
| Sep-18 | 172,993 | 3,997 |
| Oct-18 | - | - |
| Nov-18 | - | - |
| Dec-18 | 281,116 | 6,478 |
| Jan-19 | 303,480 | 8,140 |
| Feb-19 | - | - |
| Mar-19 | - | - |
| Apr-19 | - | - |
| May-19 | - | - |
| Jun-19 | 63,781 | 2,546 |
| Total | <u>2,177,168</u> | <u>32,288</u> |

Ref 5.1

Rocky Mountain Power
Results of Operations - June 2019
Net Power Cost Adjustment

| Utah Subscriber Solar | Total | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
|---------------------------|--------------------|---------|---------|-----------|-----------|----------|--------|--------|--------|---------|---------|--------|--------|
| Total Energy Impact | 431,316 Ref 5.1 | 197,851 | 162,299 | (140,545) | (172,133) | (41,871) | 81,533 | 52,712 | 23,894 | 51,142 | 56,082 | 65,351 | 95,002 |
| Oregon Black Cap Solar | Total | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
| Total Energy Impact | 184,622 Ref 5.1 | 9,897 | 39,799 | 34,994 | 13,248 | 14,533 | 9,993 | 7,693 | 4,391 | 10,355 | 28,423 | 6,233 | 5,063 |
| Old Mill Solar | Total | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
| Total Energy Impact | 356,155 Ref 5.1 | 98,691 | 17,756 | 12,495 | 53,918 | 26,201 | 10,727 | 9,185 | 19,543 | (6,710) | (8,921) | 46,764 | 76,505 |
| Mead-Phoenix Amortization | Total | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
| Total Energy Impact | 146,480 Ref 5.1 | 12,207 | 12,207 | 12,207 | 12,207 | 12,207 | 12,207 | 12,207 | 12,207 | 12,207 | 12,207 | 12,207 | 12,207 |
| Total | 1,118,572 | | | | | | | | | | | | |

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ended June 30, 2019

| | Total Adjustments | Type A 6.1 Depreciation Allocation Correction | Type A 6.2 Utah Depreciation Plant Buy-down |
|---------------------------------|-------------------|--|--|
| 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 | (1,195,235) | (1,195,235) | - |
| 23 Amortization | 173,812,187 | 128,043 | 173,684,144 |
| 24 Taxes Other Than Income | - | - | - |
| 25 Income Taxes - Federal | (13,752,052) | 197,797 | (13,949,850) |
| 26 Income Taxes - State | (3,114,459) | 44,796 | (3,159,255) |
| 27 Income Taxes - Def Net | (25,036,530) | 19,774 | (25,056,304) |
| 28 Investment Tax Credit Adj. | - | - | - |
| 29 Misc Revenue & Expense | - | - | - |
| 30 | | | |
| 31 Total Operating Expenses: | 130,713,910 | (804,825) | 131,518,735 |
| 32 | | | |
| 33 Operating Rev For Return: | (130,713,910) | 804,825 | (131,518,735) |
| 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 | (187,998) | 2,704 | (190,702) |
| 45 Weatherization Loans | - | - | - |
| 46 Misc Rate Base | - | - | - |
| 47 | | | |
| 48 Total Electric Plant: | (187,998) | 2,704 | (190,702) |
| 49 | | | |
| 50 Rate Base Deductions: | | | |
| 51 Accum Prov For Deprec | (93,522,231) | - | (93,522,231) |
| 52 Accum Prov For Amort | - | - | - |
| 53 Accum Def Income Tax | 3,337 | - | 3,337 |
| 54 Unamortized ITC | - | - | - |
| 55 Customer Adv For Const | - | - | - |
| 56 Customer Service Deposits | - | - | - |
| 57 Misc Rate Base Deductions | - | - | - |
| 58 | | | |
| 59 Total Rate Base Deductions | (93,518,895) | - | (93,518,895) |
| 60 | | | |
| 61 Total Rate Base: | (93,706,893) | 2,704 | (93,709,597) |
| 62 | | | |
| 63 Return on Rate Base | -1.975% | 0.013% | -1.988% |
| 64 | | | |
| 65 Return on Equity | -3.823% | 0.025% | -3.848% |
| 66 | | | |
| 67 TAX CALCULATION: | | | |
| 68 Operating Revenue | (172,616,952) | 1,067,192 | (173,684,144) |
| 69 Other Deductions | | | |
| 70 Interest (AFUDC) | 147,375 | - | 147,375 |
| 71 Interest | (2,333,616) | 67 | (2,333,684) |
| 72 Schedule "M" Additions | 101,607,380 | (80,436) | 101,687,816 |
| 73 Schedule "M" Deductions | (222,908) | 2 | (222,909) |
| 74 Income Before Tax | (68,600,423) | 986,687 | (69,587,110) |
| 75 | | | |
| 76 State Income Taxes | (3,114,459) | 44,796 | (3,159,255) |
| 77 Taxable Income | (65,485,964) | 941,891 | (66,427,855) |
| 78 | | | |
| 79 Federal Income Taxes + Other | (13,752,052) | 197,797 | (13,949,850) |

**Rocky Mountain Power
Utah Results of Operations - June 2019
Depreciation Allocation Correction**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Remove system allocated deferral | 403SP | A | (496,849) | SG | 43.846% | (217,847) | 6.1.1 |
| Remove system allocated give-back reversal | 403SP | A | (2,248,434) | SG | 43.846% | (985,844) | 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 | (73,385) | 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 | 2,248,434 | OR | 0.000% | - | 6.1.2 |
| | | | - | | | (1,075,648) | |

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 actually booked beginning in 2014 under the depreciation rates approved by the Commission in Docket No.13-035-02 until the new rates were reflected in 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 was incorrectly booked system and should be situs assigned to Oregon. This adjustment corrects that allocation.

Rocky Mountain Power
 Utah Results of Operations - June 2019
 Depreciation Allocation Correction Adjustment

| | <u>Account</u> | <u>Amount</u> | <u>Factor</u> | |
|----------------|----------------|-----------------|---------------|-----------------|
| Actual | 403SP | 496,849 | SG | Ref. 6.1 |
| Correct | | | | |
| Utah Depr | 407 | 128,043 | UT | Ref. 6.1 |
| Idaho Depr | 407 | (73,385) | ID | Ref. 6.1 |
| Wyoming Depr | 407 | 442,191 | WYP | Ref. 6.1 |
| | | <u>496,849</u> | | |

| Calendar | <u>Year</u> | <u>Period</u> | <u>Account Number</u> | <u>Amount</u> | <u>Description</u> | <u>FERC Account</u> | <u>FERC Location</u> | Actual | Correct |
|----------|-------------|---------------|-----------------------|----------------|---|---------------------|----------------------|-------------------|-------------------|
| | | | | | | | | <u>Allocation</u> | <u>Allocation</u> |
| 2018 | 7 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2018 | 7 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2018 | 7 | | 565131 | (161,007) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2018 | 7 | | 565131 | 229,548 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2018 | 8 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2018 | 8 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2018 | 8 | | 565131 | (161,667) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2018 | 8 | | 565131 | 196,406 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2018 | 9 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2018 | 9 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2018 | 9 | | 565131 | (162,037) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2018 | 9 | | 565131 | 170,477 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2018 | 10 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2018 | 10 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2018 | 10 | | 565131 | (162,686) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2018 | 10 | | 565131 | 141,923 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2018 | 11 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2018 | 11 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2018 | 11 | | 565131 | (162,961) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2018 | 11 | | 565131 | 134,180 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2018 | 12 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2018 | 12 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2018 | 12 | | 565131 | (163,034) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2018 | 12 | | 565131 | 149,249 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2019 | 1 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2019 | 1 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2019 | 1 | | 565131 | (160,306) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2019 | 1 | | 565131 | 140,918 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2019 | 2 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2019 | 2 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2019 | 2 | | 565131 | (157,535) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2019 | 2 | | 565131 | 135,268 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2019 | 3 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2019 | 3 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2019 | 3 | | 565131 | (157,622) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2019 | 3 | | 565131 | 124,410 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2019 | 4 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2019 | 4 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2019 | 4 | | 565131 | (158,271) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2019 | 4 | | 565131 | 112,394 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2019 | 5 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2019 | 5 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2019 | 5 | | 565131 | (158,295) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2019 | 5 | | 565131 | 137,856 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| 2019 | 6 | | 565131 | 10,670 | Amortize Deferred Depr Exp - Steam - UT | 4032000 | 1 | SG | UT |
| 2019 | 6 | | 565131 | 36,849 | Amortize Deferred Depr Exp - Steam - WY | 4032000 | 1 | SG | WYP |
| 2019 | 6 | | 565131 | (158,358) | Defer Deprac Expense - Steam - ID | 4032000 | 1 | SG | ID |
| 2019 | 6 | | 565131 | 177,766 | ID 187320 Deferred Depr amort | 4032000 | 1 | SG | ID |
| | | | | <u>496,849</u> | | | | | |

Rocky Mountain Power
 Utah Results of Operations - June 2019
 Depreciation Allocation Correction Adjustment

Actual
 Account 403SP Amount 2,248,434 Factor SG Ref. 6.1

Correct
 Oregon Give-Back 407 Amount 2,248,434 Factor OR Ref. 6.1
2,248,434

| Calendar Year | Period | Account Number | Amount | Description | FERC Account | FERC Location | Actual Allocation | Correct Allocation |
|---------------|--------|----------------|------------------|--|--------------|---------------|-------------------|--------------------|
| 2018 | 7 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2018 | 7 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2018 | 7 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2018 | 7 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2018 | 7 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2018 | 7 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2018 | 8 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2018 | 8 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2018 | 8 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2018 | 8 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2018 | 8 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2018 | 8 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2018 | 9 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2018 | 9 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2018 | 9 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2018 | 9 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2018 | 9 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2018 | 9 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2018 | 10 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2018 | 10 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2018 | 10 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2018 | 10 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2018 | 10 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2018 | 10 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2018 | 11 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2018 | 11 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2018 | 11 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2018 | 11 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2018 | 11 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2018 | 11 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2018 | 12 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2018 | 12 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2018 | 12 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2018 | 12 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2018 | 12 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2018 | 12 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2019 | 1 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2019 | 1 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2019 | 1 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2019 | 1 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2019 | 1 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2019 | 1 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2019 | 2 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2019 | 2 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2019 | 2 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2019 | 2 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2019 | 2 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2019 | 2 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2019 | 3 | 565131 | 49,248 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2019 | 3 | 565131 | 12,110 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2019 | 3 | 565131 | 36,951 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2019 | 3 | 565131 | 24,364 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2019 | 3 | 565131 | 51,394 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2019 | 3 | 565131 | 2,480 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2019 | 4 | 565131 | 84,372 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2019 | 4 | 565131 | 20,748 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2019 | 4 | 565131 | 63,305 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2019 | 4 | 565131 | 41,740 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2019 | 4 | 565131 | 88,049 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2019 | 4 | 565131 | 4,249 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2019 | 5 | 565131 | 49,797 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2019 | 5 | 565131 | 12,245 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2019 | 5 | 565131 | 37,363 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2019 | 5 | 565131 | 24,635 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2019 | 5 | 565131 | 51,967 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2019 | 5 | 565131 | 2,508 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| 2019 | 6 | 565131 | 49,797 | OR - Reverse give-back - Colstrip | 4032000 | 108 | SG | OR |
| 2019 | 6 | 565131 | 12,245 | OR - Reverse give-back - Hunter Common | 4032000 | 108 | SG | OR |
| 2019 | 6 | 565131 | 37,363 | OR - Reverse give-back - Hunter Unit 1 | 4032000 | 108 | SG | OR |
| 2019 | 6 | 565131 | 24,635 | OR - Reverse give-back - Hunter Unit 2 | 4032000 | 108 | SG | OR |
| 2019 | 6 | 565131 | 51,967 | OR - Reverse give-back - Hunter Unit 3 | 4032000 | 108 | SG | OR |
| 2019 | 6 | 565131 | 2,508 | OR - Reverse give-back - Hunter 1&2 Common | 4032000 | 108 | SG | OR |
| | | | <u>2,248,434</u> | | | | | |

Rocky Mountain Power
 Utah Results of Operations - June 2019
 Utah Depreciation Plant Buy-down

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Steam Plant Depreciation Expense | 407 | A | 173,684,144 | UT | 100.000% | 173,684,144 | 6.2.1 |
| Adjustment to Reserve: | | | | | | | |
| Steam Plant Accumulated Depreciation | 108SP | A | (93,522,231) | UT | 100.000% | (93,522,231) | 6.2.1 |
| Tax Adjustment: | | | | | | | |
| Schedule M Adjustment | SCHMAT | A | (173,684,144) | SCHMDEXP | 41.584% | (72,224,773) | |
| Schedule M Adjustment | SCHMAT | A | 173,684,144 | UT | 100.000% | 173,684,144 | |
| Deferred Income Tax Expense | 41110 | A | 42,703,026 | SCHMDEXP | 41.584% | 17,757,616 | |
| Deferred Income Tax Expense | 41110 | A | (42,703,026) | UT | 100.000% | (42,703,026) | |

Description of Adjustment:

In Docket No. 17-035-69, the Public Service Commission of Utah approved a Settlement Stipulation agreeing to credit the non-protected excess deferred income tax (EDIT) balances and the current tax regulatory liability towards accelerating the depreciation of the Dave Johnston thermal generation plant, which was recorded in December 2018. This adjustment allocates depreciation expense and depreciation reserve balances situs to Utah.

Rocky Mountain Power
Utah Results of Operations - June 2019
Utah Depreciation Plant Buy-Down

Depreciation Expense Adjustment

| 12 ME June 2019 | Plant | Actual FERC Account | Revised FERC Account | Actual Allocation | Revised Allocation | Adjustment to Expense (12 ME June 2019) |
|--------------------|-------------------------|------------------------|-------------------------|----------------------|-----------------------|--|
| 2019 | DAVE JOHNSTON All Units | 4032000 | 4070000 | NUTIL | UT | 173,684,144 Ref 6.2 |

Depreciation Reserve Adjustment

| 12 ME June 2019 | Plant | Actual FERC Account | Actual Allocation | Revised Allocation | Adjustment to Reserve 13 Month Average |
|--------------------|----------------------|------------------------|----------------------|-----------------------|---|
| 2019 | DAVE JOHNSTON Common | 1085000 | NUTIL | UT | (13,334,451) |
| 2019 | DAVE JOHNSTON Unit 1 | 1085000 | NUTIL | UT | (6,611,966) |
| 2019 | DAVE JOHNSTON Unit 2 | 1085000 | NUTIL | UT | (7,593,770) |
| 2019 | DAVE JOHNSTON Unit 3 | 1085000 | NUTIL | UT | (32,101,711) |
| 2019 | DAVE JOHNSTON Unit 4 | 1085000 | NUTIL | UT | (33,880,334) |
| | Total | | | | <u>(93,522,231)</u> Ref 6.2 |

7. TAX ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ended June 30, 2019

| | | Type A 7.2 | Type A 7.3 |
|---------------------------------|-------------------|--------------------------|----------------|
| | Total Adjustments | PowerTax ADIT 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 | 8,272 | 1,545 | 6,726 |
| 26 Income Taxes - State | 1,873 | 350 | 1,523 |
| 27 Income Taxes - Def Net | - | - | - |
| 28 Investment Tax Credit Adj. | - | - | - |
| 29 Misc Revenue & Expense | - | - | - |
| 30 | | | |
| 31 Total Operating Expenses: | 10,145 | 1,895 | 8,250 |
| 32 | | | |
| 33 Operating Rev For Return: | (10,145) | (1,895) | (8,250) |
| 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 | 113 | 21 | 92 |
| 45 Weatherization Loans | - | - | - |
| 46 Misc Rate Base | - | - | - |
| 47 | | | |
| 48 Total Electric Plant: | 113 | 21 | 92 |
| 49 | | | |
| 50 Rate Base Deductions: | - | - | - |
| 51 Accum Prov For Deprec | - | - | - |
| 52 Accum Prov For Amort | - | - | - |
| 53 Accum Def Income Tax | (309,964) | (309,964) | - |
| 54 Unamortized ITC | - | - | - |
| 55 Customer Adv For Const | - | - | - |
| 56 Customer Service Deposits | - | - | - |
| 57 Misc Rate Base Deductions | - | - | - |
| 58 | | | |
| 59 Total Rate Base Deductions | (309,964) | (309,964) | - |
| 60 | | | |
| 61 Total Rate Base: | (309,851) | (309,943) | 92 |
| 62 | | | |
| 63 Return on Rate Base | 0.000% | 0.000% | 0.000% |
| 64 | | | |
| 65 Return on Equity | 0.000% | 0.001% | 0.000% |
| 66 | | | |
| 67 TAX CALCULATION: | | | |
| 68 Operating Revenue | - | - | - |
| 69 Other Deductions | - | - | - |
| 70 Interest (AFUDC) | (33,555) | - | (33,555) |
| 71 Interest | (7,707) | (7,709) | 2 |
| 72 Schedule "M" Additions | - | - | - |
| 73 Schedule "M" Deductions | - | - | - |
| 74 Income Before Tax | 41,262 | 7,709 | 33,553 |
| 75 | | | |
| 76 State Income Taxes | 1,873 | 350 | 1,523 |
| 77 Taxable Income | 39,389 | 7,359 | 32,030 |
| 78 | | | |
| 79 Federal Income Taxes + Other | 8,272 | 1,545 | 6,726 |

Rocky Mountain Power
Utah Results of Operations - June 2019
Interest True-Up

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Interest | 427 | A | (5,507,862) | UT | 100.000% | (5,507,862) | Below |
| Adjustment Detail: | | | | | | | |
| | | | Total Company | | | | |
| Interest June 2019 - Unadjusted | | | 361,009,522 | | | 160,732,821 | 2.18 |
| Interest June 2019 - Normalized | | | 344,054,915 | | | 155,224,959 | Below |
| Adjustment: | | | <u>(16,954,607)</u> | | | <u>(5,507,862)</u> | |
| Rate Base | | | 13,832,748,695 | | | 6,240,828,877 | 2.2 |
| Other & Non-Regulated | | | - | | | - | |
| Adjusted Rate Base | | | <u>13,832,748,695</u> | | | <u>6,240,828,877</u> | 2.2 |
| Weighted Cost of Debt | | | 2.487% | | | 2.487% | 2.1 |
| Normalized Interest | | | <u>344,054,915</u> | | | <u>155,224,959</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.

Rocky Mountain Power
Utah Results of Operations - June 2019
PowerTax ADIT Balance

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH</u> <u>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Tax: | | | | | | | |
| ADIT Balance | 282 | A | 4,148,326,835 | DITBAL | 44.252% | 1,835,728,083 | |
| Cholla SHL | 190 | A | (19,702,550) | SG | 43.846% | (8,638,742) | |
| Accel Amort of Pollution Cntrl Facilities | 281 | A | 180,637,305 | SG | 43.846% | 79,201,884 | |
| California | 282 | A | (93,157,782) | CA | 0.000% | - | |
| Idaho | 282 | A | (246,895,914) | ID | 0.000% | - | |
| Other | 282 | A | (76,539,151) | OTHER | 0.000% | - | |
| Oregon | 282 | A | (1,109,266,725) | OR | 0.000% | - | |
| Utah | 282 | A | (1,911,980,855) | UT | 100.000% | (1,911,980,855) | |
| Washington | 282 | A | (266,822,840) | WA | 0.000% | - | |
| Wyoming | 282 | A | (614,110,125) | WYP | 0.000% | - | |
| PP&E Adjustment - 13 Mo Avg - SNP | 282 | A | (2,752,504) | SNP | 44.457% | (1,223,682) | |
| PP&E Adjustment - 13 Mo Avg - CIAC | 282 | A | 36,239 | CIAC | 48.369% | 17,528 | |
| PP&E Adjustment - 13 Mo Avg - OTHER | 282 | A | (8,590,499) | OTHER | 0.000% | - | |
| PP&E Adjustment - 13 Mo Avg - SG | 282 | A | 17,103,186 | SG | 43.846% | 7,499,030 | |
| PP&E Adjustment - 13 Mo Avg - SNPD | 282 | A | (404,342) | SNPD | 48.369% | (195,576) | |
| PP&E Adjustment - 13 Mo Avg - SO | 282 | A | (407,646) | SO | 43.361% | (176,761) | |
| | | | <u>(4,527,366)</u> | | | <u>407,670</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.

Rocky Mountain Power
Results of Operations - June 2019
ADIT Balance Adjustment - 13 Month Average

| Book Tax Difference Description | # | Total Company | | | STATE Allocation |
|--|----------|------------------------|--------------------|------------------------|------------------|
| | | Unadjusted | Adjustment | Adjusted Utility | 2017 Protocol |
| Cholla SHL (Tax Int. - Tax Rent) | 105.221 | 19,702,550 | (19,702,550) | 0 | SG |
| Accelerated Pollution Control Facilities Depreciation | 105.128 | (180,637,305) | 180,637,305 | 0 | SG |
| RA - Solar ITC Basis Adjustment | 100.110 | (27,365) | 27,365 | 0 | DITBAL |
| 30% capitalized labor costs for Power tax input | 105.100 | 23,454,513 | (23,454,513) | 0 | DITBAL |
| Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp | 105.101 | 1,565,135 | (1,565,135) | 0 | DITBAL |
| Regulatory Adjustment: Effects of Ratemaking-Fixed Asset-Fed/State | 105.115 | (73,213,566) | 73,213,566 | 0 | DITBAL |
| Regulatory Adjustment: Depreciation Flow-Through | 105.115 | (1,410,144,544) | 1,410,144,544 | 0 | DITBAL |
| Solar ITC Basis Adjustment | 105.116 | (7,142) | 7,142 | 0 | DITBAL |
| Book Depreciation | 105.120 | 2,331,952,689 | (2,331,952,689) | 0 | DITBAL |
| Repair Deduction | 105.122 | (378,698,213) | 378,698,213 | 0 | DITBAL |
| Sec. 481a Adjustment - Repair Deduction | 105.123 | (154,568,137) | 154,568,137 | 0 | DITBAL |
| Tax Depreciation | 105.125 | (4,618,803,412) | 4,618,803,412 | 0 | DITBAL |
| Fixed Assets - State Modification | 105.129 | 27,144,826 | (27,144,826) | 0 | DITBAL |
| Fixed Assets - State Modification (Federal Detriment) | 105.129 | (5,700,398) | 5,700,398 | 0 | DITBAL |
| CIAC | 105.130 | 242,614,594 | (242,614,594) | 0 | DITBAL |
| Safe Harbor Lease Rate Differential | 105.135 | (1,391,503) | 1,391,503 | 0 | DITBAL |
| PP&E FIN 48 Balances | 105.136 | (379,764) | 0 | (379,764) | DITBAL |
| Capitalized Depreciation | 105.137 | (17,677,891) | 17,677,891 | 0 | DITBAL |
| Reimbursements | 105.140 | 21,433,905 | (21,433,905) | 0 | DITBAL |
| AFUDC - Debt | 105.141a | (163,262,561) | 163,262,561 | 0 | DITBAL |
| AFUDC - Equity | 105.141b | (80,466,948) | 80,466,948 | 0 | DITBAL |
| Avoided Costs | 105.142 | 163,187,789 | (163,187,789) | 0 | DITBAL |
| Capitalization of Test Energy | 105.146 | 3,393,596 | (3,393,596) | 0 | DITBAL |
| §1031 Exchange | 105.147 | (111,999) | 111,999 | 0 | DITBAL |
| Mine Safety Sec 179E Election ~PPW | 105.148 | (306,514) | 306,514 | 0 | DITBAL |
| Contract Liability Basis Adjustment - Eagle Mountain | 105.151 | (489,727) | 489,727 | 0 | DITBAL |
| Gain / (Loss) on Prop. Disposition | 105.152 | (58,233,297) | 58,233,297 | 0 | DITBAL |
| Contract Liability Basis Adjustment - Chehalis Mitigation Obligation | 105.153 | (140,654) | 140,654 | 0 | DITBAL |
| Reclass to §1031 Exchange Normalization Adjustment-General | 105.158 | 186,943 | (186,943) | 0 | DITBAL |
| Reclass to §1031 Exchange Normalization Adjustment-Transmission | 105.159 | 4,340,423 | (4,340,423) | 0 | DITBAL |
| Coal Mine Development | 105.165 | (963,781) | 963,781 | 0 | DITBAL |
| Coal Mine Extension | 105.170 | (1,167,858) | 1,167,858 | 0 | DITBAL |
| Removal Costs | 105.175 | (191,321,486) | 191,321,486 | 0 | DITBAL |
| Book Gain/Loss on Land Sales | 105.470 | 16,178,389 | (16,178,389) | 0 | DITBAL |
| R & E - Sec.174 Deduction | 320.210 | (7,719,946) | 7,719,946 | 0 | DITBAL |
| Reclass to Pollution Control Facilities Depreciation | 105.131 | 180,637,305 | (180,637,305) | 0 | DITBAL |
| Rounding | ** | 0 | 0 | 0 | DITBAL |
| Accumulated Deferred Income Taxes (CA) - 13 Mo Avg | ** | 0 | (96,970,032) | (96,970,032) | CA |
| Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg | ** | 0 | (252,533,569) | (252,533,569) | IDU |
| Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg | ** | 0 | (76,539,151) | (76,539,151) | OTHER |
| Accumulated Deferred Income Taxes (OR) - 13 Mo Avg | ** | 0 | (1,161,399,337) | (1,161,399,337) | OR |
| Accumulated Deferred Income Taxes (UT) - 13 Mo Avg | ** | 0 | (1,994,388,718) | (1,994,388,718) | UT |
| Accumulated Deferred Income Taxes (WA) - 13 Mo Avg | ** | 0 | (278,328,254) | (278,328,254) | WA |
| Accumulated Deferred Income Taxes (WY) - 13 Mo Avg | ** | 0 | (636,387,215) | (636,387,215) | WYP |
| Tax Reform and additional flow-through-CA | ** | 0 | 3,812,251 | 3,812,251 | CA |
| Tax Reform and additional flow-through-IDU | ** | 0 | 5,637,655 | 5,637,655 | IDU |
| Tax Reform and additional flow-through-OR | ** | 0 | 52,132,611 | 52,132,611 | OR |
| Tax Reform and additional flow-through-UT | ** | 0 | 80,395,865 | 80,395,865 | UT |
| Tax Reform and additional flow-through-FERC | ** | 0 | 2,011,998 | 2,011,998 | FERC |
| Tax Reform and additional flow-through-WA | ** | 0 | 11,505,414 | 11,505,414 | WA |
| Tax Reform and additional flow-through-WYP | ** | 0 | 22,277,090 | 22,277,090 | WYP |
| PP&E Adjustment - 13 Mo Avg - SNP | ** | 0 | (2,752,504) | (2,752,504) | SNP |
| PP&E Adjustment - 13 Mo Avg - CIAC | ** | 0 | 36,239 | 36,239 | CIAC |
| PP&E Adjustment - 13 Mo Avg - OTHER | ** | 0 | (8,590,499) | (8,590,499) | OTHER |
| PP&E Adjustment - 13 Mo Avg - SG | ** | 0 | 17,103,186 | 17,103,186 | SG |
| PP&E Adjustment - 13 Mo Avg - SNPD | ** | 0 | (404,342) | (404,342) | SNPD |
| PP&E Adjustment - 13 Mo Avg - SO | ** | 0 | (407,646) | (407,646) | SO |
| | | (4,309,641,354) | (4,527,366) | (4,314,168,720) | |

Ref. 7.2

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

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: AFUDC - Equity | 419 | 1 | (75,873) | SNP | 44.457% | (33,731) | 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 - June 2019
AFUDC Equity for 12 Months Ended June 30, 2019

| | | Equity | |
|---------------------------|---------------------------------|---------------------|---------|
| | | SAP Accts | |
| | | 382000 & 382060 | |
| Jun-19 12 months | Account 419 | (49,461,258) | |
| Jun-19 12 months | AFUDC-Equity SCHMDT | (49,314,404) | |
| Jun-19 12 months | AFUDC-Intangible Basis - Equity | (222,728) | |
| | Total | <u>(49,537,132)</u> | |
| Adjustment to Account 419 | | <u>(75,873)</u> | Ref 7.3 |

8. RATE BASE ADJUSTMENTS

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended June 30, 2019

| | | Type A 8.2 | Type A 8.3 | Type A 8.4 | Type A 8.5 | Type A 8.6 |
|----|------------------------------|---------------------------|---------------------------|--|--------------------|------------------------------|
| | Total Adjustments | Trapper Mine Rate Base | Bridger Mine Rate Base | Customer Advances for Construction | FERC 105 (PFHU) | Customer Service Deposits |
| 1 | Operating Revenues: | | | | | |
| 2 | General Business Revenues | (6,451,369) | - | - | - | - |
| 3 | Interdepartmental | - | - | - | - | - |
| 4 | Special Sales | - | - | - | - | - |
| 5 | Other Operating Revenues | 4,010 | 13 | 177 | - | - |
| 6 | Total Operating Revenues | (6,447,358) | 13 | 177 | - | - |
| 7 | | | | | | |
| 8 | Operating Expenses: | | | | | |
| 9 | Steam Production | (1,407,806) | - | - | - | - |
| 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 | 77,745 | 261 | 3,433 | - | - |
| 19 | | | | | | |
| 20 | Total O&M Expenses | (1,330,061) | 261 | 3,433 | - | - |
| 21 | | | | | | |
| 22 | Depreciation | (4,142,424) | 36 | 473 | - | - |
| 23 | Amortization | 7,704,482 | 26 | 343 | - | - |
| 24 | Taxes Other Than Income | 111,318 | 373 | 4,915 | - | - |
| 25 | Income Taxes - Federal | (1,615,383) | (18,426) | (243,749) | 23,156 | 19,923 |
| 26 | Income Taxes - State | (365,833) | (4,173) | (55,202) | 5,244 | 4,512 |
| 27 | Income Taxes - Def Net | (1,027,130) | 13 | 175 | - | - |
| 28 | Investment Tax Credit Adj. | - | - | - | - | - |
| 29 | Misc Revenue & Expense | 656,355 | 0 | 0 | - | 656,351 |
| 30 | | | | | | |
| 31 | Total Operating Expenses: | (8,677) | (21,890) | (289,612) | 28,400 | 24,435 |
| 32 | | | | | | |
| 33 | Operating Rev For Return: | (6,438,682) | 21,904 | 289,789 | (28,400) | (24,435) |
| 34 | | | | | | |
| 35 | Rate Base: | | | | | |
| 36 | Electric Plant In Service | 52,386,521 | 3,662,868 | 48,455,816 | - | - |
| 37 | Plant Held for Future Use | (3,995,920) | - | - | - | (3,995,920) |
| 38 | Misc Deferred Debits | 315,345 | 1,057 | 13,923 | - | - |
| 39 | Elec Plant Acq Adj | - | - | - | - | - |
| 40 | Nuclear Fuel | 2,418 | 8 | 107 | - | - |
| 41 | Prepayments | 17,374 | 58 | 767 | - | - |
| 42 | Fuel Stock | - | - | - | - | - |
| 43 | Material & Supplies | 101 | 0 | 4 | - | - |
| 44 | Working Capital | (9,699) | (158) | (2,093) | 317 | 272 |
| 45 | Weatherization Loans | (3) | (0) | (0) | - | - |
| 46 | Misc Rate Base | - | - | - | - | - |
| 47 | | | | | | |
| 48 | Total Electric Plant: | 48,716,135 | 3,663,834 | 48,468,525 | 317 | (3,995,648) |
| 49 | | | | | | |
| 50 | Rate Base Deductions: | | | | | |
| 51 | Accum Prov For Deprec | 7,833,343 | (254) | (3,350) | - | - |
| 52 | Accum Prov For Amort | (14,861) | (671) | (8,838) | - | - |
| 53 | Accum Def Income Tax | (1,268,606) | (57) | (751) | - | - |
| 54 | Unamortized ITC | - | - | - | - | - |
| 55 | Customer Adv For Const | (4,644,367) | - | - | (4,644,367) | - |
| 56 | Customer Service Deposits | (15,702,692) | - | - | - | (15,702,692) |
| 57 | Misc Rate Base Deductions | (108,637) | (364) | (4,796) | - | - |
| 58 | | | | | | |
| 59 | Total Rate Base Deductions | (13,905,820) | (1,346) | (17,735) | (4,644,367) | - |
| 60 | | | | | | |
| 61 | Total Rate Base: | 34,810,315 | 3,662,488 | 48,450,790 | (4,644,051) | (3,995,648) |
| 62 | | | | | | |
| 63 | Return on Rate Base | -0.145% | -0.004% | -0.052% | 0.005% | 0.004% |
| 64 | | | | | | |
| 65 | Return on Equity | -0.280% | -0.008% | -0.101% | 0.010% | 0.008% |
| 66 | | | | | | |
| 67 | TAX CALCULATION: | | | | | |
| 68 | Operating Revenue | (9,447,028) | (682) | (8,986) | - | (656,351) |
| 69 | Other Deductions | | | | | |
| 70 | Interest (AFUDC) | (4,471) | 92 | 1,212 | - | - |
| 71 | Interest | 865,907 | 91,093 | 1,205,068 | (115,509) | (99,382) |
| 72 | Schedule "M" Additions | 2,319,961 | 23 | 302 | - | - |
| 73 | Schedule "M" Deductions | 69,493 | 71 | 939 | - | - |
| 74 | Income Before Tax | (8,057,996) | (91,916) | (1,215,904) | 115,509 | 99,382 |
| 75 | | | | | | |
| 76 | State Income Taxes | (365,833) | (4,173) | (55,202) | 5,244 | 4,512 |
| 77 | Taxable Income | (7,692,163) | (87,743) | (1,160,702) | 110,265 | 94,870 |
| 78 | | | | | | |
| 79 | Federal Income Taxes + Other | (1,615,383) | (18,426) | (243,749) | 23,156 | 19,923 |

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended June 30, 2019

| | Type A 8.7 Klamath Hydroelectric Settlement Agreement | Type A 8.8 Carbon Plant Closure | Type A 8.9 Deer Creek Mine Closure |
|---------------------------------|--|--|---|
| 1 Operating Revenues: | | | |
| 2 General Business Revenues | - | - | (6,451,369) |
| 3 Interdepartmental | - | - | - |
| 4 Special Sales | - | - | - |
| 5 Other Operating Revenues | 3,820 | - | - |
| 6 Total Operating Revenues | <u>3,820</u> | <u>-</u> | <u>(6,451,369)</u> |
| 7 | | | |
| 8 Operating Expenses: | | | |
| 9 Steam Production | - | - | (1,407,806) |
| 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 | 74,052 | - | - |
| 19 | | | |
| 20 Total O&M Expenses | 74,052 | - | (1,407,806) |
| 21 | | | |
| 22 Depreciation | (1,721,744) | (2,421,189) | - |
| 23 Amortization | 4,259,472 | 3,444,641 | - |
| 24 Taxes Other Than Income | 106,030 | - | - |
| 25 Income Taxes - Federal | (99,445) | (232,648) | (1,010,916) |
| 26 Income Taxes - State | (22,515) | (52,688) | (228,944) |
| 27 Income Taxes - Def Net | (1,061,036) | 33,718 | - |
| 28 Investment Tax Credit Adj. | - | - | - |
| 29 Misc Revenue & Expense | 4 | - | - |
| 30 | | | |
| 31 Total Operating Expenses: | 1,534,817 | 771,833 | (2,647,666) |
| 32 | | | |
| 33 Operating Rev For Return: | <u>(1,530,997)</u> | <u>(771,833)</u> | <u>(3,803,703)</u> |
| 34 | | | |
| 35 Rate Base: | | | |
| 36 Electric Plant In Service | 267,836 | - | - |
| 37 Plant Held for Future Use | - | - | - |
| 38 Misc Deferred Debits | 300,365 | - | - |
| 39 Elec Plant Acq Adj | - | - | - |
| 40 Nuclear Fuel | 2,303 | - | - |
| 41 Prepayments | 16,549 | - | - |
| 42 Fuel Stock | - | - | - |
| 43 Material & Supplies | 96 | - | - |
| 44 Working Capital | 25,382 | (3,180) | (29,512) |
| 45 Weatherization Loans | (3) | - | - |
| 46 Misc Rate Base | - | - | - |
| 47 | | | |
| 48 Total Electric Plant: | 612,528 | (3,180) | (29,512) |
| 49 | | | |
| 50 Rate Base Deductions: | | | |
| 51 Accum Prov For Deprec | 7,836,947 | - | - |
| 52 Accum Prov For Amort | (5,353) | - | - |
| 53 Accum Def Income Tax | (1,267,798) | - | - |
| 54 Unamortized ITC | - | - | - |
| 55 Customer Adv For Const | - | - | - |
| 56 Customer Service Deposits | - | - | - |
| 57 Misc Rate Base Deductions | (103,476) | - | - |
| 58 | | | |
| 59 Total Rate Base Deductions | 6,460,320 | - | - |
| 60 | | | |
| 61 Total Rate Base: | <u>7,072,848</u> | <u>(3,180)</u> | <u>(29,512)</u> |
| 62 | | | |
| 63 Return on Rate Base | -0.033% | -0.012% | -0.061% |
| 64 | | | |
| 65 Return on Equity | -0.064% | -0.024% | -0.119% |
| 66 | | | |
| 67 TAX CALCULATION: | | | |
| 68 Operating Revenue | (2,713,993) | (1,023,452) | (5,043,563) |
| 69 Other Deductions | | | |
| 70 Interest (AFUDC) | (5,775) | - | - |
| 71 Interest | 176,033 | (79) | (734) |
| 72 Schedule "M" Additions | 2,456,796 | (137,160) | - |
| 73 Schedule "M" Deductions | 68,479 | 3 | - |
| 74 Income Before Tax | (495,934) | (1,160,536) | (5,042,829) |
| 75 | | | |
| 76 State Income Taxes | (22,515) | (52,688) | (228,944) |
| 77 Taxable Income | <u>(473,419)</u> | <u>(1,107,847)</u> | <u>(4,813,884)</u> |
| 78 | | | |
| 79 Federal Income Taxes + Other | <u>(99,445)</u> | <u>(232,648)</u> | <u>(1,010,916)</u> |

**Rocky Mountain Power
Utah Results of Operations - June 2019
Cash Working Capital**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Cash Working Capital | CWC | A | (356,478) | UT | 100.000% | (356,478) | Below |
| Adjustment Detail: | | | | | | | |
| Cash Working Capital June 2019 - Unadjusted | | | 30,337,003 | | | 15,931,699 | 2.33 |
| Cash Working Capital June 2019 - Normalized | | | <u>29,587,057</u> | | | <u>15,575,221</u> | 8.1.1 |
| Adjustment: | | | (749,945) | | | (356,478) | |

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 Jun 30, 2019

| | <u>Total</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Wyoming</u> | <u>Wy-PPL</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wy-UPL</u> | <u>FERC</u> |
|----------------------------|-------------------|-------------------|---------------|-------------------|----------------|---------------|-------------------|--------------|---------------|-------------|
| Lead/Lag Study as of 12/15 | | | | | | | | | | |
| Revenue Lag Days | 41.52 | 41.17 | 40.25 | 41.27 | 37.72 | 37.72 | 40.88 | 37.54 | 37.72 | 35.62 |
| Expense Lag Days | 35.72 | 40.25 | 36.80 | 35.20 | 36.83 | 36.83 | 36.81 | 36.86 | 36.83 | 35.10 |
| Net Lag Days | 5.80 | 0.92 | 3.45 | 6.07 | 0.89 | 0.89 | 4.07 | 0.68 | 0.89 | 0.53 |
| O&M Expense | 2,861,544,950 | 55,737,578 | 747,754,867 | 209,615,832 | 422,657,052 | 355,870,477 | 1,238,407,841 | 172,322,908 | 66,786,575 | 833,483 |
| Taxes Other than Income | 199,541,666 | 4,635,559 | 76,634,731 | 12,612,863 | 24,876,861 | 21,109,072 | 71,353,425 | 9,388,336 | 3,767,788 | 39,893 |
| Federal Income Tax | 166,258,583 | 4,804,294 | 45,904,175 | 12,494,183 | 23,091,911 | 17,502,775 | 67,739,014 | 11,105,279 | 5,589,136 | (73,044) |
| State Income Tax | 47,937,708 | 1,232,911 | 13,072,280 | 3,627,832 | 6,776,651 | 5,261,695 | 19,850,381 | 3,120,591 | 1,514,956 | (13,067) |
| Total | 3,275,282,906 | 66,410,342 | 883,366,052 | 238,350,710 | 477,402,476 | 399,744,020 | 1,397,350,661 | 195,937,114 | 77,658,455 | 787,265 |
| Divided by Days in Year | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 | 365 |
| Avg. Daily Cost of Service | 8,973,378 | 181,946 | 2,420,181 | 653,016 | 1,307,952 | 1,095,189 | 3,828,358 | 536,814 | 212,763 | 2,157 |
| Net Lag Days | 5.80 | 0.92 | 3.45 | 6.07 | 0.89 | 0.89 | 4.07 | 0.68 | 0.89 | 0.53 |
| Cash Working Capital | 29,587,057 | 167,246 | 8,349,579 | 3,963,805 | 1,162,896 | 973,729 | 15,575,221 | 367,169 | 189,167 | 1,141 |
| | Ref. 2.33 | | | | | | Ref. 2.33 | | | |

Rocky Mountain Power
Utah Results of Operations - June 2019
Trapper Mine Rate Base

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Other Tangible Property | 399 | A | 8,353,578 | SE | 43.549% | 3,637,925 | 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 it 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 - June 2019
Trapper Mine Rate Base

| Trapper Total | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Description | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
| Property, Plant, and Equipment | | | | | | | | | | | | | |
| Lands and Leases | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 17,748,984 | 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 | 130,204,633 | 130,133,762 | 129,864,875 | 129,871,017 | 130,193,843 | 130,441,539 | 131,436,326 | 131,444,798 | 131,815,797 | 131,839,368 | 131,900,162 | 131,802,049 | 129,647,551 |
| Total Property, Plant, and Equipment | 150,788,432 | 150,717,561 | 150,448,674 | 150,454,816 | 150,777,642 | 151,025,338 | 152,020,125 | 152,028,597 | 152,399,596 | 152,423,167 | 152,483,961 | 152,385,848 | 150,231,350 |
| Accumulated Depreciation | (120,049,556) | (120,641,613) | (120,799,407) | (121,373,783) | (121,894,334) | (122,342,644) | (122,843,808) | (123,335,248) | (123,807,137) | (124,389,415) | (124,860,891) | (125,221,277) | (123,345,936) |
| Total Property, Plant, and Equipment | 30,738,876 | 30,075,948 | 29,649,267 | 29,081,033 | 28,883,308 | 28,682,694 | 29,176,317 | 28,693,349 | 28,592,459 | 28,033,752 | 27,623,070 | 27,164,571 | 26,885,414 |
| Other | | | | | | | | | | | | | |
| Inventories | 5,671,013 | 5,547,897 | 6,244,181 | 6,645,821 | 6,529,793 | 5,873,119 | 6,388,403 | 5,728,066 | 5,714,021 | 6,278,600 | 6,383,070 | 6,755,971 | 5,804,961 |
| Prepaid Expenses | 6,680,252 | 6,063,412 | 5,458,214 | 5,026,844 | 4,956,612 | 4,283,383 | 3,889,048 | 3,113,866 | 2,558,627 | 2,097,572 | 1,565,430 | 1,109,891 | 382,217 |
| 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 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 80,000 | 80,000 |
| Total Other | 12,921,265 | 12,181,309 | 12,272,395 | 12,242,665 | 12,056,405 | 10,726,502 | 10,847,451 | 9,411,932 | 8,842,648 | 8,946,172 | 8,518,500 | 8,445,862 | 6,767,178 |
| Total Rate Base | 43,660,141 | 42,257,257 | 41,921,662 | 41,323,698 | 40,939,713 | 39,409,196 | 40,023,768 | 38,105,281 | 37,435,107 | 36,979,924 | 36,141,570 | 35,610,433 | 33,652,592 |
| PacifiCorp Share (21.40%) | 9,343,270 | 9,043,053 | 8,971,236 | 8,843,271 | 8,761,099 | 8,433,568 | 8,565,086 | 8,154,530 | 8,011,113 | 7,913,704 | 7,734,296 | 7,620,633 | 7,201,655 |

June 2019 13 Mth. Avg. Balance 8,353,578

Ref 8.2

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Other Tangible Property | 399 | A | 110,509,083 | SE | 43.549% | 48,125,941 | 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 - June 2019
Bridger Mine Rate Base
(\$000's)

| Bridger Total | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Description | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
| 1 Structure, Equipment, Mine Dev. | 450,708 | 451,262 | 451,775 | 450,784 | 451,137 | 446,778 | 447,148 | 447,276 | 447,260 | 446,039 | 445,802 | 442,931 | 442,864 |
| 2 Materials & Supplies | 17,074 | 16,693 | 16,574 | 16,259 | 15,821 | 15,986 | 15,983 | 16,275 | 16,046 | 16,178 | 16,170 | 16,299 | 16,432 |
| 4 Pit Inventory | 45,462 | 44,834 | 41,254 | 42,435 | 38,151 | 35,961 | 29,203 | 25,750 | 21,201 | 18,577 | 20,066 | 23,024 | 26,673 |
| 5 Deferred Long Wall Costs | 1,527 | 1,387 | 1,048 | 777 | 602 | 376 | 2,521 | 3,495 | 2,201 | 2,058 | 2,052 | 2,848 | 2,765 |
| 6 Reclamation Liability | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 Accumulated Depreciation | (322,901) | (324,943) | (327,332) | (328,598) | (330,580) | (329,063) | (330,770) | (332,867) | (335,146) | (336,185) | (338,361) | (337,895) | (340,234) |
| 8 Bonus Bid / Lease Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RATE BASE | 191,870 | 189,233 | 183,320 | 181,657 | 175,132 | 170,037 | 164,085 | 159,929 | 151,562 | 146,668 | 145,728 | 147,206 | 148,500 |
| PacifiCorp Share (66.67%) | 127,914 | 126,155 | 122,213 | 121,104 | 116,754 | 113,358 | 109,390 | 106,620 | 101,042 | 97,779 | 97,152 | 98,137 | 99,000 |

| | | |
|---|----------------|----------------|
| June 2019 - 13 Mth. Avg. Balance | 110,509 | Ref 8.3 |
|---|----------------|----------------|

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH</u> <u>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Customer Advances | 252 | A | (98,489) | CA | 0.000% | - | 8.4.1 |
| Customer Advances | 252 | A | (313,692) | OR | 0.000% | - | 8.4.1 |
| Customer Advances | 252 | A | (428,346) | WA | 0.000% | - | 8.4.1 |
| Customer Advances | 252 | A | (478,602) | ID | 0.000% | - | 8.4.1 |
| Customer Advances | 252 | A | (9,731,753) | UT | 100.000% | (9,731,753) | 8.4.1 |
| Customer Advances | 252 | A | (634,113) | WY | 0.000% | - | 8.4.1 |
| Customer Advances | 252 | A | 11,684,994 | SG | 43.846% | 5,123,380 | 8.4.1 |
| | | | <u>-</u> | | | <u>(4,608,373)</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 - June 2019
Customer Advances for Construction

13 Mth. Avg. Basis:

| Account | Booked Allocation | Correct Allocation | Adjustment | Ref. |
|----------------|--------------------------|---------------------------|--------------------|-----------------|
| 252CA | - | (98,489) | (98,489) | Page 8.4 |
| 252OR | (1,678,271) | (1,991,962) | (313,692) | Page 8.4 |
| 252WA | - | (428,346) | (428,346) | Page 8.4 |
| 252IDU | - | (478,602) | (478,602) | Page 8.4 |
| 252UT | (834,469) | (10,566,223) | (9,731,753) | Page 8.4 |
| 252WYP | - | (634,113) | (634,113) | Page 8.4 |
| 252SG | (37,139,812) | (25,454,818) | 11,684,994 | Page 8.4 |
| Total | (39,652,552) | (39,652,552) | - | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Remove Plant Held for Future Use | 105 | A | (9,178,055) | SG | 43.846% | (4,024,192) | 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 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 - June 2019
FERC 105 (Plant Held for Future Use)

| Primary Account | | Secondary Account | | Location | | Allocation Code | Total Balance |
|-----------------------|---------------------------|-------------------|-------------------|----------|-------------------------------------|-----------------|--------------------|
| 1050000 | Plant Held for Future Use | 3401000 | Land owned in fee | 507100 | Wild Horse Wind Plant Common | SG | 6,763,094 |
| 1050000 | Plant Held for Future Use | 3401000 | Land owned in fee | 508100 | Twelve Mile Ranch Wind Plant Common | SG | 2,160,207 |
| 1050000 | Plant Held for Future Use | 3501000 | Land owned in fee | 85051 | Populus Substation(non shared) | SG | 254,753 |
| Overall Result | | | | | | | \$9,178,055 |

Ref. 8.5

Rocky Mountain Power
Utah Results of Operations - June 2019
Customer Service Deposits

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Utah Customer Service Deposit Interest | 4311 | A | 656,351 | UT | 100.000% | 656,351 | 8.6.1 |
| Adjustment to Rate Base: | | | | | | | |
| Utah Customer Service Deposits | 235 | A | (15,702,692) | UT | 100.000% | (15,702,692) | 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 - June 2019
Utah Customer Service Deposits**

Customer Service Deposits - Interest Expense

GL 585100

| Month | Interest | |
|-------------------------|-----------------|-----------------|
| Jul-18 | 53,805 | |
| Aug-18 | 54,211 | |
| Sep-18 | 55,693 | |
| Oct-18 | 55,030 | |
| Nov-18 | 56,490 | |
| Dec-18 | 57,182 | |
| Jan-19 | 57,235 | |
| Feb-19 | 43,225 | |
| Mar-19 | 73,485 | |
| Apr-19 | 49,228 | |
| May-19 | 41,593 | |
| Jun-19 | 59,174 | |
| Interest Expense | 656,351 | Ref. 8.6 |

Customer Service Deposits - Balances

GL Accounts 230140

| Month | Balance | |
|-------------------------|-------------------|-----------------|
| Jun-18 | 15,982,612 | |
| Jul-18 | 14,109,545 | |
| Aug-18 | 14,655,052 | |
| Sep-18 | 15,540,164 | |
| Oct-18 | 15,695,774 | |
| Nov-18 | 15,925,775 | |
| Dec-18 | 16,333,315 | |
| Jan-19 | 16,480,408 | |
| Feb-19 | 15,484,590 | |
| Mar-19 | 15,587,446 | |
| Apr-19 | 16,083,955 | |
| May-19 | 16,144,232 | |
| Jun-19 | 16,112,123 | |
| 13-Month Average | 15,702,692 | Ref. 8.6 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| <u>Klamath Relicensing Process Costs</u> | | | | | | | |
| Adjustment to Rate Base: | | | | | | | |
| Remove Klamath Relicensing Costs | 302 | A | (74,111,750) | SG | 43.846% | (32,494,895) | 8.7.1 |
| Remove Klamath Relicensing Costs | 302 | A | 32,081,215 | UT | 100.000% | 32,081,215 | 8.7.1 |
| Adjustment to Amortization Reserve: | | | | | | | |
| Remove Klamath Relicensing Costs | 111IP | A | 66,183,551 | SG | 43.846% | 29,018,712 | 8.7.1 |
| Remove Klamath Relicensing Costs | 111IP | A | (28,629,537) | UT | 100.000% | (28,629,537) | 8.7.1 |
| Adjustment to Amortization Expense: | | | | | | | |
| Remove Klamath Relicensing Costs | 404IP | A | (8,272,903) | SG | 43.846% | (3,627,321) | 8.7.1 |
| Remove Klamath Relicensing Costs | 404IP | A | 3,601,751 | UT | 100.000% | 3,601,751 | 8.7.1 |
| <u>Klamath Existing Plant</u> | | | | | | | |
| Adjustment to Depreciation Reserve: | | | | | | | |
| Existing Klamath: Remove Accelerated | 108HP | A | 18,166,315 | SG | 43.846% | 7,965,168 | 8.7.1 |
| Adjustment to Depreciation Expense: | | | | | | | |
| Existing Klamath: Remove Accelerated | 403HP | A | (3,978,039) | SG | 43.846% | (1,744,203) | 8.7.1 |
| <u>Klamath Relicensing Process Costs Regulatory Asset</u> | | | | | | | |
| Adjustment to Amortization Expense: | | | | | | | |
| Add Back Amortization of Regulatory Asset | 404IP | A | 4,252,162 | UT | 100.000% | 4,252,162 | 8.7.2 |
| Adjustment To Tax: | | | | | | | |
| <u>Klamath Relicensing & Settlement Process Costs</u> | | | | | | | |
| Schedule M Addition | SCHMAT | A | 4,252,162 | UT | 100.000% | 4,252,162 | |
| Deferred Tax Expense | 41110 | A | (1,465,644) | UT | 100.000% | (1,465,644) | |
| <u>Klamath Plant:</u> | | | | | | | |
| Schedule M Addition | SCHMAT | A | (3,978,039) | SG | 43.846% | (1,744,203) | |
| Deferred Tax Expense | 41110 | A | 842,645 | SG | 43.846% | 369,464 | |
| Deferred Tax Balance | 282 | A | (2,719,250) | SG | 43.846% | (1,192,277) | |
| <u>Remove Klamath Relicensing & Settlement Process Costs</u> | | | | | | | |
| Schedule M Addition | SCHMAT | A | (8,272,903) | SG | 43.846% | (3,627,321) | |
| Deferred Tax Expense | 41110 | A | 2,697,408 | SG | 43.846% | 1,182,700 | |
| Deferred Tax Balance | 282 | A | (6,721,659) | SG | 43.846% | (2,947,166) | |
| Schedule M Addition | SCHMAT | A | 3,601,751 | UT | 100.000% | 3,601,751 | |
| Deferred Tax Expense | 41110 | A | (1,169,435) | UT | 100.000% | (1,169,435) | |
| Deferred Tax Balance | 282 | A | 2,861,272 | UT | 100.000% | 2,861,272 | |

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 base period, 12 months ended June 2019.

**Rocky Mountain Power
Results of Operations - June 2019
Klamath Hydroelectric Settlement Agreement**

Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2022

| | 12 Months Ended June 2019 | 13 Mth. Avg. June 2019 | |
|-------------------------------------|------------------------------|---------------------------|---------|
| Accelerated Deprecation Expense (1) | 3,978,039 | | Ref 8.7 |
| Accelerated Deprecation Reserve | | (18,166,315) | Ref 8.7 |

Remove Klamath Relicensing & Settlement Process Costs in the Year Ended June 2019

| | Factor | 12 Months Ended June 2019 | 13 Mth. Avg. June 2019 | |
|----------------------|--------|------------------------------|---------------------------|---------|
| Gross EPIS | SG | | 74,111,750 | Ref 8.7 |
| Amortization Reserve | SG | | (66,183,551) | Ref 8.7 |
| Amortization Expense | SG | 8,272,903 | | Ref 8.7 |
| Gross EPIS | UT | | (32,081,215) | Ref 8.7 |
| Amortization Reserve | UT | | 28,629,537 | 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: | 10,723,581 |
| Corrected Depreciation: | <u>6,745,542</u> |
| Difference: | <u>3,978,039</u> |

Rocky Mountain Power
Results of Operations - June 2019
Klamath Hydroelectric Settlement Agreement
Regulatory Asset Amortization
Account 187390

| | | <u>Amortization</u> <u>Expense</u> | | |
|--------------|-----------------------------------|---------------------------------------|-----------------|--------------------|
| | Base Period Amount (below) | 4,252,162 | Ref 8.7 | |
| <u>Month</u> | <u>Beg Balance</u> | <u>Amortization</u> ⁽¹⁾ | <u>Interest</u> | <u>End Balance</u> |
| Jun-18 | | | | 17,457,475 |
| Jul-18 | 17,457,475 | (353,895) | 58,898 | 17,162,478 |
| Aug-18 | 17,162,478 | (353,895) | 57,892 | 16,866,475 |
| Sep-18 | 16,866,475 | (353,895) | 56,883 | 16,569,463 |
| Oct-18 | 16,569,463 | (353,895) | 55,871 | 16,271,439 |
| Nov-18 | 16,271,439 | (353,895) | 54,855 | 15,972,400 |
| Dec-18 | 15,972,400 | (353,895) | 53,836 | 15,672,341 |
| Jan-19 | 15,672,341 | (353,895) | 52,813 | 15,371,259 |
| Feb-19 | 15,371,259 | (353,895) | 51,787 | 15,069,151 |
| Mar-19 | 15,069,151 | (353,895) | 50,758 | 14,766,014 |
| Apr-19 | 14,766,014 | (355,702) | 53,125 | 14,463,437 |
| May-19 | 14,463,437 | (355,702) | 52,023 | 14,159,758 |
| Jun-19 | 14,159,758 | (355,702) | 50,917 | 13,854,973 |
| | Base Period Amortization = | (4,252,162) | | |

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

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Remove system alloc amortization expense | 403SP | A | (5,561,123) | SG | 43.846% | (2,438,319) | 8.8.1 |
| <u>Correct Allocation</u> | | | | | | | |
| Add situs alloc amort expense | 407 | A | 3,444,641 | UT | 100.000% | 3,444,641 | 8.8.1 |
| Add situs alloc amort expense | 407 | A | 478,639 | ID | 0.000% | - | 8.8.1 |
| Add situs alloc amort expense | 407 | A | 1,693,414 | WY | 0.000% | - | 8.8.1 |
| | | | <u>55,570</u> | | | <u>1,006,322</u> | |

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 the unadjusted results. This 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 - June 2019
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 | 5,561,123 | SG | 8.8 |
| <u>Correct</u> | | | | |
| Utah amortization expense | 407 | 3,444,641 | UT | 8.8 |
| Idaho amortization expense | 407 | 478,639 | ID | 8.8 |
| Wyoming amortization expense | 407 | 1,693,414 | WY | 8.8 |
| NUTIL Amortization Expense | 407 | (55,570) | NUTIL | 8.8.1 |
| | | <u>5,561,123</u> | | |

Rocky Mountain Power
Results of Operations - June 2019
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended June 2019

| Year | Posting period | Account Number | Amount | Text | Ref. Document Number | FERC Account | FERC Location | Actual Allocation | Correct Allocation |
|------|----------------|----------------|------------------|---|----------------------|--------------|---------------|-------------------|--------------------|
| 2018 | 7 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 134533487 | 4032000 | 106 | SG | ID |
| 2018 | 7 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 134533487 | 4032000 | 114 | SG | WY |
| 2018 | 7 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 134533487 | 4032000 | 114 | SG | WY |
| 2018 | 7 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 134533487 | 4032000 | 109 | SG | UT |
| 2018 | 8 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 134611676 | 4032000 | 106 | SG | ID |
| 2018 | 8 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 134611676 | 4032000 | 114 | SG | WY |
| 2018 | 8 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 134611676 | 4032000 | 114 | SG | WY |
| 2018 | 8 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 134611676 | 4032000 | 109 | SG | UT |
| 2018 | 9 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 134711572 | 4032000 | 106 | SG | ID |
| 2018 | 9 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 134711572 | 4032000 | 114 | SG | WY |
| 2018 | 9 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 134711572 | 4032000 | 114 | SG | WY |
| 2018 | 9 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 134711572 | 4032000 | 109 | SG | UT |
| 2018 | 10 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 135052432 | 4032000 | 106 | SG | ID |
| 2018 | 10 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 135052432 | 4032000 | 114 | SG | WY |
| 2018 | 10 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 135052432 | 4032000 | 114 | SG | WY |
| 2018 | 10 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 135052432 | 4032000 | 109 | SG | UT |
| 2018 | 11 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 135123002 | 4032000 | 106 | SG | ID |
| 2018 | 11 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 135123002 | 4032000 | 114 | SG | WY |
| 2018 | 11 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 135123002 | 4032000 | 114 | SG | WY |
| 2018 | 11 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 135123002 | 4032000 | 109 | SG | UT |
| 2018 | 12 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 135208535 | 4032000 | 106 | SG | ID |
| 2018 | 12 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 135208535 | 4032000 | 114 | SG | WY |
| 2018 | 12 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 135208535 | 4032000 | 114 | SG | WY |
| 2018 | 12 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 135208535 | 4032000 | 109 | SG | UT |
| 2019 | 1 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 135549200 | 4032000 | 106 | SG | ID |
| 2019 | 1 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 135549200 | 4032000 | 114 | SG | WY |
| 2019 | 1 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 135549200 | 4032000 | 114 | SG | WY |
| 2019 | 1 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 135549200 | 4032000 | 109 | SG | UT |
| 2019 | 2 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 135646639 | 4032000 | 106 | SG | ID |
| 2019 | 2 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 135646639 | 4032000 | 114 | SG | WY |
| 2019 | 2 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 135646639 | 4032000 | 114 | SG | WY |
| 2019 | 2 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 135646639 | 4032000 | 109 | SG | UT |
| 2019 | 3 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 135719186 | 4032000 | 106 | SG | ID |
| 2019 | 3 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 135719186 | 4032000 | 114 | SG | WY |
| 2019 | 3 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 135719186 | 4032000 | 114 | SG | WY |
| 2019 | 3 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 135719186 | 4032000 | 109 | SG | UT |
| 2019 | 4 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 136060832 | 4032000 | 106 | SG | ID |
| 2019 | 4 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 136060832 | 4032000 | 114 | SG | WY |
| 2019 | 4 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 136060832 | 4032000 | 114 | SG | WY |
| 2019 | 4 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 136060832 | 4032000 | 109 | SG | UT |
| 2019 | 5 | 565131 | (45,449) | Write-off Carbon removal for Cal. & Wash. | 136166708 | 4032000 | 250 | SG | NUTIL |
| 2019 | 5 | 565131 | (10,121) | Write-off Carbon removal for Cal. & Wash. | 136166708 | 4032000 | 250 | SG | NUTIL |
| 2019 | 5 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 136153339 | 4032000 | 106 | SG | ID |
| 2019 | 5 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 136153339 | 4032000 | 114 | SG | WY |
| 2019 | 5 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 136153339 | 4032000 | 114 | SG | WY |
| 2019 | 5 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 136153339 | 4032000 | 109 | SG | UT |
| 2019 | 6 | 565131 | 39,887 | Amortize ID Deferred Carbon Depreciation | 136246722 | 4032000 | 106 | SG | ID |
| 2019 | 6 | 565131 | 44,602 | Amortize WY Deferred Carbon Decomm | 136246722 | 4032000 | 114 | SG | WY |
| 2019 | 6 | 565131 | 96,516 | Amortize WY Deferred Carbon Depreciation | 136246722 | 4032000 | 114 | SG | WY |
| 2019 | 6 | 565131 | 287,053 | Amortize UT Deferred Carbon Depreciation | 136246722 | 4032000 | 109 | SG | UT |
| | | | <u>5,561,123</u> | | | | | | |

Ref 8.8.1

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Residential Sales | 440 | A | (2,367,652) | UT | 100.000% | (2,367,652) | 8.9.1 |
| Commercial & Industrial Sales | 442 | A | (4,051,460) | UT | 100.000% | (4,051,460) | 8.9.1 |
| Public Street and Highway Lighting | 444 | A | (32,257) | UT | 100.000% | (32,257) | 8.9.1 |
| Total | | | <u>(6,451,369)</u> | | | <u>(6,451,369)</u> | |

Adjustment to Expense:

Remove base period amortization

| | | | | | | | |
|--|-----|---|-------------|----|---------|-------------|-------|
| Wyoming Deer Creek closure cost amortization | 506 | A | (3,233,528) | SG | 43.846% | (1,417,767) | 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 June 2019. 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 - June 2019
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 | (386,556) |
| 186861 | Return Offset for Reduction in Fuel Inventory | (1,898,468) |
| 186862 | Return Offset for Sale of Fossil Rock | (1,237,236) |
| 186854 | Savings in PBOP expense due to settlement | (2,929,109) |
| | | <u>(6,451,369)</u> |

Spread to Revenue Accounts

| | | |
|-----|------------------------------------|-----------------|
| 440 | Residential Sales | 36.70% |
| 442 | Commercial & Industrial Sales | 62.80% |
| 444 | Public Street and Highway Lighting | 0.50% |
| | | <u>100.000%</u> |

Reduce revenue accounts for savings:

| | | |
|-----|------------------------------------|----------------------------|
| 440 | Residential Sales | (2,367,652) Ref 8.9 |
| 442 | Commercial & Industrial Sales | (4,051,460) Ref 8.9 |
| 444 | Public Street and Highway Lighting | (32,257) Ref 8.9 |
| | | <u>(6,451,369)</u> |

**Rocky Mountain Power
 Results of Operations - June 2019
 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</u> <u>Amort</u> | <u>Annual</u> <u>Amort</u> | <u>Allocator</u> | <u>Ref</u> |
|---|--------------------------------|-------------------------------|------------------|------------|
| Wyoming closure cost amortization in unadjusted results | 269,461 | 3,233,528 | SG | 8.9 |

Rocky Mountain Power
 Utah Results of Operations - June 2019
 (Informational) Prepaid Pension Asset in Rate Base

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>UTAH</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Net Prepaid Balance | 128 | A | 1,465,322 | SO | 43.361% | 635,383 | |
| Net Prepaid Balance | 182M | A | (72,969) | CA | 0.000% | - | |
| Net Prepaid Balance | 182M | A | (816,070) | OR | 0.000% | - | |
| Net Prepaid Balance | 182M | A | 75,630 | UT | 100.000% | 75,630 | |
| Net Prepaid Balance | 182M | A | 451,701,820 | SO | 43.361% | 195,863,990 | |
| Net Prepaid Balance | 2283 | A | <u>(156,530,485)</u> | SO | 43.361% | <u>(67,873,725)</u> | |
| | | | <u>295,823,249</u> | | | <u>128,701,278</u> | |
| Adjustment to Tax: | | | | | | | |
| ADIT Balances | 190 | A | 55,921,849 | SO | 43.361% | 24,248,467 | |
| ADIT Balances | 190 | A | (10,952) | OR | 0.000% | - | |
| ADIT Balances | 190 | A | (992) | CA | 0.000% | - | |
| ADIT Balances | 283 | A | (144,033,432) | SO | 43.361% | (62,454,835) | |
| ADIT Balances | 283 | A | 276,700 | OR | 0.000% | - | |
| ADIT Balances | 283 | A | 24,769 | CA | 0.000% | - | |
| ADIT Balances | 283 | A | <u>(28,703)</u> | UT | 100.000% | <u>(28,703)</u> | |
| | | | <u>(87,850,761)</u> | | | <u>(38,235,071)</u> | |
| Net Prepaid Pension Asset in Rate Base | | | <u>207,972,488</u> | | | <u>90,466,207</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
June 2019
2017 Protocol 13-Month Average
Reporting and Ratemaking Factors

Utah Results of Operations

June 2019

13-MONTH AVERAGE FACTORS

| DESCRIPTION | 2017 PROTOCOL FACTOR | 2017 PROTOCOL FACTOR | | | | | | | | | | Page Ref. |
|---|----------------------|----------------------|----------|------------|----------|----------|----------|----------|---------|---------------|----------|-----------|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | | |
| Situs | S | - | - | - | - | - | - | - | - | - | - | Situs |
| System Generation | SG | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | | | | Pg 10.19 |
| System Generation (Pac. Power Costs on SG) | SG-P | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | | | | Pg 10.19 |
| System Generation (R.M.P. Costs on SG) | SG-U | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | | | | Pg 10.19 |
| Divisional Generation - Pac. Power | DGP | 2.9910% | 53.7023% | 17.0435% | 0.0000% | 0.0000% | 26.2632% | 0.0000% | | | | Pg 10.19 |
| Divisional Generation - R.M.P. | DGU | 0.0000% | 0.0000% | 0.0000% | 83.8949% | 11.4048% | 4.6360% | 0.0643% | | | | Pg 10.19 |
| System Capacity | SC | 1.4558% | 26.4127% | 8.4094% | 43.4408% | 5.7753% | 14.4727% | 0.0333% | | | | Pg 10.19 |
| System Energy | SE | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | | | | Pg 10.19 |
| System Energy (Pac. Power Costs on SE) | SE-P | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | | | | Pg 10.19 |
| System Energy (R.M.P. Costs on SE) | SE-U | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | | | | Pg 10.19 |
| Divisional Energy - Pac. Power | DEP | 2.9485% | 51.1902% | 16.0753% | 0.0000% | 0.0000% | 29.7860% | 0.0000% | | | | Pg 10.19 |
| Divisional Energy - R.M.P. | DEU | 0.0000% | 0.0000% | 0.0000% | 82.8034% | 11.9936% | 5.1395% | 0.0635% | | | | Pg 10.19 |
| System Overhead | SO | 2.0949% | 27.3024% | 7.7805% | 43.2818% | 5.7602% | 13.7566% | 0.0236% | 0.0000% | | 0.0000% | Pg 10.8 |
| System Overhead (Pac. Power Costs on SO) | SO-P | 2.0949% | 27.3024% | 7.7805% | 43.2818% | 5.7602% | 13.7566% | 0.0236% | | | | Pg 10.8 |
| System Overhead (R.M.P. Costs on SO) | SO-U | 2.0949% | 27.3024% | 7.7805% | 43.2818% | 5.7602% | 13.7566% | 0.0236% | | | | 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 | 2.0946% | 27.3022% | 7.7806% | 43.2820% | 5.7603% | 13.7567% | 0.0236% | 0.0000% | | 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 | 1.8949% | 26.2835% | 7.5372% | 44.6336% | 5.7775% | 13.8316% | 0.0243% | 0.0174% | | 0.0000% | Pg 10.7 |
| Seasonal System Capacity Combustion Turbine | SSCCT | 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 | SSGC | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | | Not Used |
| Seasonal System Generation Combustion Turbine | 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 | 3.2145% | 26.4707% | 6.4394% | 48.3690% | 4.9872% | 10.5191% | 0.0000% | | | | Pg 10.6 |
| Divisional Generation - Huntington | DGUH | 0.0000% | 0.0000% | 0.0000% | 83.8949% | 11.4048% | 4.6360% | 0.0643% | | | | Pg 10.19 |
| Divisional Energy - Huntington | DEUH | 0.0000% | 0.0000% | 0.0000% | 82.8034% | 11.9936% | 5.1395% | 0.0635% | | | | Pg 10.19 |
| Division Net Plant General-Mine - Pac. Power | DNPGMP | 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 | 1.4113% | 24.4936% | 7.4292% | 43.5668% | 6.5250% | 16.5409% | 0.0332% | | | | Pg 10.6 |
| Division Net Plant Intangible - Pac. Power | DNPIP | 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 | SNPPH-P | 1.4190% | 25.9377% | 7.9079% | 43.5291% | 5.9432% | 14.7606% | 0.0330% | 0.4695% | | 0.0000% | Pg 10.4 |
| System Net Hydro Plant-R.M.P. | SNPPH-U | 1.4190% | 25.9377% | 7.9079% | 43.5291% | 5.9432% | 14.7606% | 0.0330% | 0.4695% | | 0.0000% | Pg 10.4 |
| Customer - System | CN | 2.4072% | 31.2800% | 6.9696% | 47.6825% | 4.1854% | 7.4752% | 0.0000% | | | 0.0000% | Pg 10.10 |
| Customer - Pac. Power | CNP | 5.0889% | 66.1264% | 14.7339% | 0.0000% | 0.0000% | 14.0508% | 0.0000% | 0.0000% | | 0.0000% | Pg 10.11 |
| Customer - R.M.P. | CNU | 0.0000% | 0.0000% | 0.0000% | 90.4849% | 7.9425% | 1.5726% | 0.0000% | 0.0000% | | 0.0000% | Pg 10.11 |
| Washington Business Tax | WB TAX | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 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 | 2.4994% | 27.4548% | 7.1637% | 41.7224% | 6.1707% | 14.4911% | -0.0708% | 1.2787% | | -0.7100% | Pg 10.12 |
| Interest | INT | 1.8949% | 26.2835% | 7.5372% | 44.6336% | 5.7775% | 13.8316% | 0.0243% | 0.0174% | | 0.0000% | Pg 10.7 |
| CIAC | CIAC | 3.2145% | 26.4707% | 6.4394% | 48.3690% | 4.9872% | 10.5191% | 0.0000% | | | | Pg 10.11 |

Utah Results of Operations

June 2019

13-MONTH AVERAGE FACTORS

| DESCRIPTION | 2017 PROTOCOL FACTOR | 2017 PROTOCOL FACTOR | | | | | | | | | | Page Ref. |
|--|----------------------|----------------------|----------|------------|----------|-----------|----------|----------|---------|---------------|-----------|-----------|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | | |
| Idaho State Income Tax | IDSIT | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | | 0.0000% | Pg 10.11 |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Bad Debt Expense | BADDEBT | 5.5208% | 34.9968% | 12.6016% | 33.9519% | 5.4208% | 7.5080% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Pg 10.10 |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 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 | ITC84 | 3.2870% | 70.9760% | 14.1800% | | | | 10.9460% | | | 0.6110% | Fixed |
| Accumulated Investment Tax Credit 1985 | ITC85 | 5.4200% | 67.6900% | 13.3600% | | | | 11.6100% | | | 1.9200% | Fixed |
| Accumulated Investment Tax Credit 1986 | ITC86 | 4.7890% | 64.6080% | 13.1260% | | | | 15.5000% | | | 1.9770% | Fixed |
| Accumulated Investment Tax Credit 1988 | ITC88 | 4.2700% | 61.2000% | 14.9600% | | | | 16.7100% | | | 2.8600% | Fixed |
| Accumulated Investment Tax Credit 1989 | ITC89 | 4.8806% | 56.3558% | 15.2688% | | | | 20.6776% | | | 2.8172% | Fixed |
| Accumulated Investment Tax Credit 1990 | ITC90 | 1.5047% | 15.9356% | 3.9132% | 46.9355% | 13.9815% | | 17.3435% | | | 0.3860% | Fixed |
| Other Electric | OTHER | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | Situs |
| Non-Regulated | NUTIL | 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 | SNPPS | 1.4264% | 26.0731% | 7.9492% | 43.6505% | 6.0043% | 14.8633% | 0.0332% | 0.0000% | 0.0000% | 0.0000% | Pg 10.4 |
| System Net Transmission Plant | SNPT | 1.4257% | 26.0601% | 7.9452% | 43.7344% | 5.9712% | 14.8303% | 0.0332% | | | | Pg 10.5 |
| System Net Production Plant | SNPP | 1.4255% | 26.0574% | 7.9441% | 43.6713% | 5.9866% | 14.8420% | 0.0332% | 0.0401% | | 0.0000% | Pg 10.5 |
| System Net Hydro Plant | SNPPH | 1.4190% | 25.9377% | 7.9079% | 43.5291% | 5.9432% | 14.7606% | 0.0330% | 0.4695% | | 0.0000% | Pg 10.4 |
| System Net Nuclear Plant | SNPPN | 1.4296% | 25.9932% | 8.0198% | 43.6765% | 5.9557% | 14.8919% | 0.0332% | | | | Pg 10.4 |
| System Net Other Production Plant | SNPPO | 1.4257% | 26.0620% | 7.9450% | 43.7333% | 5.9711% | 14.8299% | 0.0332% | 0.0000% | | 0.0000% | Pg 10.5 |
| System Net General Plant | SNPG | 2.3657% | 29.0245% | 6.8706% | 40.2153% | 6.4385% | 15.0716% | 0.0137% | | | | Pg 10.6 |
| System Net Intangible Plant | SNPI | 1.7949% | 26.6290% | 7.8545% | 43.1555% | 6.3509% | 14.1913% | 0.0239% | | | | Pg 10.7 |
| Trojan Plant Allocator | TROJP | 1.4232% | 25.7055% | 7.9502% | 43.7002% | 6.0155% | 15.1721% | 0.0333% | | | | Pg 10.13 |
| Trojan Decommissioning Allocator | TROJD | 1.4212% | 25.6703% | 7.9204% | 43.7180% | 6.0297% | 15.2071% | 0.0333% | | | | Pg 10.13 |
| Income Before Taxes | IBT | 2.4988% | 27.4536% | 7.1641% | 41.7251% | 6.1703% | 14.4906% | -0.0707% | 1.2775% | | -0.7093% | Pg 10.8 |
| DIT Expense | DITEXP | 1.9142% | 27.3980% | 3.2100% | 41.7699% | 4.9355% | 14.7688% | 0.3225% | 0.0000% | | 5.6810% | Pg 10.9 |
| DIT Balance | DITBAL | 2.1631% | 25.7908% | 6.2303% | 44.2523% | 5.6404% | 14.1634% | 0.2450% | 0.0000% | | 1.5148% | Pg 10.10 |
| Tax Depreciation | TAXDEPR | 2.0105% | 26.2820% | 6.2946% | 44.8208% | 5.6802% | 13.5778% | 0.0231% | 0.0000% | | 1.3109% | Pg 10.14 |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| SCHMAT Depreciation Expense | SCHMDEXP | 2.2662% | 28.0051% | 8.1820% | 41.5005% | 5.6351% | 14.3863% | 0.0249% | 0.0000% | | 0.0000% | Pg 10.13 |
| SCHMDT Amortization Expense | SCHMAEXP | 0.3649% | 6.0023% | 1.4563% | 85.3617% | 1.5677% | 3.3862% | 0.0043% | 1.8566% | | 0.0000% | Pg 10.13 |
| System Generation Cholla Transaction | SGCT | 1.4393% | 25.8418% | 8.2014% | 43.5523% | 5.9206% | 15.0446% | | | | | Not Used |

13-MONTH AVERAGE FACTORS

CALCULATION OF INTERNAL FACTORS

June 2019

| DESCRIPTION OF FACTOR | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
|------------------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-----------|---|---|
| STEAM : | | | | | | | | | | |
| STEAM PRODUCTION PLANT | | | | | | | | | | |
| S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 7,315,238,450 | 104,294,414 | 1,906,354,992 | 581,208,202 | 3,199,276,326 | 436,808,906 | 1,084,869,489 | 2,426,121 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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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. |
|---|-----------------|-------------------|---------------|-------------------|-----------------|---------------|----------------|-------------|---------------|----------------------|
| | 7,315,238,450 | 104,294,414 | 1,906,354,992 | 581,208,202 | 3,199,276,326 | 436,808,906 | 1,084,869,489 | 2,426,121 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (2,074,166) | - | - | - | (4,373,339) | 1,242,370 | 1,056,803 | - | - | - |
| DGP | (759,814,452) | (10,832,785) | (198,008,046) | (60,368,557) | (332,300,362) | (45,370,185) | (112,682,522) | (251,995) | 0 | 0 |
| DGU | (748,818,317) | (10,676,011) | (195,142,448) | (59,494,896) | (327,491,268) | (44,713,581) | (111,051,766) | (248,348) | 0 | 0 |
| SG | (1,434,806,427) | (20,456,243) | (373,911,310) | (113,997,824) | (627,504,116) | (85,675,433) | (212,785,643) | (475,858) | 0 | 0 |
| SG-W | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCH | (239,721,611) | (3,417,746) | (62,471,578) | (19,046,292) | (104,840,830) | (14,314,302) | (35,551,358) | (79,504) | 0 | 0 |
| | (3,185,234,973) | (45,382,785) | (829,533,382) | (252,907,568) | (1,396,509,916) | (188,831,132) | (471,014,485) | (1,055,705) | 0 | 0 |
| TOTAL NET STEAM PLANT | 4,130,003,477 | 58,911,630 | 1,076,821,609 | 328,300,633 | 1,802,766,411 | 247,977,774 | 613,855,004 | 1,370,416 | 0 | 0 |
| SNPPS | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION STEAM | 100.0000% | 1.4264% | 26.0731% | 7.9492% | 43.6505% | 6.0043% | 14.8633% | 0.0332% | 0.0000% | 0.0000% |
| NUCLEAR: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
| NUCLEAR PRODUCTION PLANT | | | | | | | | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL NUCLEAR PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SNPPN | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION NUCLEAR | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | |
| HYDRO: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| HYDRO PRODUCTION PLANT | | | | | | | | | | |
| S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 1,068,321,917 | 15,231,220 | 278,405,254 | 84,880,003 | 467,224,280 | 63,791,841 | 158,435,007 | 354,312 | 0 | 0 |
| | 1,068,321,917 | 15,231,220 | 278,405,254 | 84,880,003 | 467,224,280 | 63,791,841 | 158,435,007 | 354,312 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION (incl hydro amortization) | | | | | | | | | | |
| S | 3,073,726 | - | - | - | - | - | - | - | 3,073,726 | - |
| DGP | (172,270,465) | (2,456,085) | (44,893,774) | (13,687,183) | (75,341,470) | (10,286,647) | (25,548,172) | (57,134) | 0 | 0 |
| DGU | (30,775,867) | (438,776) | (8,020,207) | (2,445,195) | (13,459,644) | (1,837,694) | (4,564,144) | (10,207) | 0 | 0 |
| SG | (213,715,920) | (3,046,979) | (55,694,481) | (16,980,095) | (93,467,395) | (12,761,446) | (31,694,644) | (70,880) | 0 | 0 |
| | (413,688,526) | (5,941,840) | (108,608,462) | (33,112,473) | (182,268,509) | (24,885,787) | (61,806,960) | (138,220) | 3,073,726 | 0 |
| TOTAL NET HYDRO PRODUCTION PLANT | 654,633,392 | 9,289,381 | 169,796,792 | 51,767,529 | 284,955,771 | 38,906,054 | 96,628,047 | 216,092 | 3,073,726 | 0 |
| SNPPH | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION HYDRO | 100.0000% | 1.4190% | 25.9377% | 7.9079% | 43.5291% | 5.9432% | 14.7606% | 0.0330% | 0.4695% | 0.0000% |
| OTHER: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL) | | | | | | | | | | |
| S | 74,986 | - | 74,986 | - | - | - | - | - | - | - |

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| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | Page Ref. |
|--|------------------------|---------------------|------------------------|----------------------|------------------------|----------------------|----------------------|--------------------|------------------|----------------------|
| DGP & DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SG | 4,032,146,419 | 57,486,896 | 1,050,779,480 | 320,360,927 | 1,763,435,419 | 240,768,292 | 597,978,132 | 1,337,273 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4,032,221,405 | 57,486,896 | 1,050,854,466 | 320,360,927 | 1,763,435,419 | 240,768,292 | 597,978,132 | 1,337,273 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGP | (718,507,906) | (10,243,871) | (187,243,539) | (57,086,682) | (314,235,189) | (42,903,680) | (106,556,650) | (238,295) | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | (390,994,002) | (5,574,458) | (101,893,243) | (31,065,142) | (170,998,917) | (23,347,108) | (57,985,460) | (129,674) | 0 | 0 |
| SSGCT | (35,910,676) | (511,984) | (9,358,341) | (2,853,165) | (15,705,322) | (2,144,305) | (5,325,650) | (11,910) | 0 | 0 |
| | (1,145,412,585) | (16,330,313) | (298,495,123) | (91,004,988) | (500,939,428) | (68,395,094) | (169,867,760) | (379,880) | 0 | 0 |
| TOTAL NET OTHER PRODUCTION PLANT | 2,886,808,820 | 41,156,583 | 752,359,343 | 229,355,939 | 1,262,495,991 | 172,373,198 | 428,110,373 | 957,394 | 0 | 0 |
| SNPPO | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION OTHER | 100.0000% | 1.4257% | 26.0620% | 7.9450% | 43.7333% | 5.9711% | 14.8299% | 0.0332% | 0.0000% | 0.0000% |
| PRODUCTION: | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| TOTAL PRODUCTION PLANT | | | | | | | | | | |
| 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 | 12,415,706,786 | 177,012,530 | 3,235,539,725 | 986,449,131 | 5,429,936,026 | 741,369,038 | 1,841,282,628 | 4,117,706 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 12,415,781,772 | 177,012,530 | 3,235,614,711 | 986,449,131 | 5,429,936,026 | 741,369,038 | 1,841,282,628 | 4,117,706 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | 999,560 | - | - | - | (4,373,339) | 1,242,370 | 1,056,803 | - | 3,073,726 | - |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | (4,745,335,644) | (67,654,938) | (1,236,636,967) | (377,025,030) | (2,075,344,514) | (283,354,382) | (703,746,008) | (1,573,805) | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (4,744,336,083) | (67,654,938) | (1,236,636,967) | (377,025,030) | (2,079,717,853) | (282,112,012) | (702,689,205) | (1,573,805) | 3,073,726 | 0 |
| TOTAL NET PRODUCTION PLANT | 7,671,445,688 | 109,357,593 | 1,998,977,744 | 609,424,101 | 3,350,218,173 | 459,257,027 | 1,138,593,423 | 2,543,902 | 3,073,726 | 0 |
| SNPP | | | | | | | | | | |
| SYSTEM NET PRODUCTION PLANT | 100.0000% | 1.4255% | 26.0574% | 7.9441% | 43.6713% | 5.9866% | 14.8420% | 0.0332% | 0.0401% | 0.0000% |
| TRANSMISSION: | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
| TRANSMISSION PLANT | | | | | | | | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SG | 6,353,306,611 | 90,580,013 | 1,655,675,048 | 504,781,072 | 2,778,581,119 | 379,369,849 | 942,212,417 | 2,107,093 | | |
| | 6,353,306,611 | 90,580,013 | 1,655,675,048 | 504,781,072 | 2,778,581,119 | 379,369,849 | 942,212,417 | 2,107,093 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| DGP | (351,627,747) | (5,013,208) | (91,634,376) | (27,937,426) | (153,782,318) | (20,996,463) | (52,147,338) | (116,618) | | |
| DGU | (418,306,308) | (5,963,854) | (109,010,844) | (33,235,151) | (182,943,793) | (24,977,986) | (62,035,948) | (138,733) | | |
| SG | (999,168,352) | (14,245,288) | (260,383,799) | (79,385,634) | (436,980,377) | (59,682,530) | (148,179,347) | (331,377) | | |
| | (1,769,102,407) | (25,222,349) | (461,029,019) | (140,558,211) | (773,706,488) | (105,636,978) | (262,362,634) | (586,728) | | |
| TOTAL NET TRANSMISSION PLANT | 4,584,204,204 | 65,357,663 | 1,194,646,029 | 364,222,862 | 2,004,874,631 | 273,732,871 | 679,849,783 | 1,520,365 | | |
| SNPT | | | | | | | | | | |
| SYSTEM NET PLANT TRANSMISSION | 100.0000% | 1.4257% | 26.0601% | 7.9452% | 43.7344% | 5.9712% | 14.8303% | 0.0332% | | |

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| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated Page Ref. |
|--|-----------------|-------------------|-----------------|-------------------|---------------|---------------|----------------|-------------|-------|-------------------------|
| DISTRIBUTION: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
| DISTRIBUTION PLANT - PACIFIC POWER | | | | | | | | | | |
| S | 3,527,057,851 | 270,759,238 | 2,119,319,732 | 516,637,703 | 0 | 0 | 620,341,178 | 0 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (1,664,884,122) | (137,142,946) | (1,019,023,578) | (248,973,861) | 0 | 0 | -259,743,738 | 0 | | |
| | 1,862,173,728 | 133,616,292 | 1,100,296,155 | 267,663,843 | 0 | 0 | 360,597,439 | 0 | | |
| DNPDP | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION PACIFIC POWER | 100.0000% | 7.1753% | 59.0867% | 14.3737% | 0.0000% | 0.0000% | 19.3643% | 0.0000% | | |
| DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER | | | | | | | | | | |
| S | 3,482,390,128 | 0 | 0 | 0 | 2,993,654,883 | 354,424,390 | 134,310,855 | 0 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (1,187,912,435) | 0 | 0 | 0 | (983,123,980) | (147,122,526) | (57,665,929) | 0 | | |
| | 2,294,477,693 | 0 | 0 | 0 | 2,010,530,903 | 207,301,863 | 76,644,927 | 0 | | |
| DNPDU | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION R.M.P. | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 87.6248% | 9.0348% | 3.3404% | 0.0000% | | |
| TOTAL NET DISTRIBUTION PLANT | 4,156,651,422 | 133,616,292 | 1,100,296,155 | 267,663,843 | 2,010,530,903 | 207,301,863 | 437,242,366 | 0 | | |
| DNPD & SNPD | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION | 100.0000% | 3.2145% | 26.4707% | 6.4394% | 48.3690% | 4.9872% | 10.5191% | 0.0000% | | |
| GENERAL: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
| GENERAL PLANT | | | | | | | | | | |
| S | 644,208,636 | 19,301,152 | 208,501,836 | 48,269,479 | 228,555,440 | 44,168,239 | 95,412,491 | 0 | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SE | 3,688,601 | 52,059 | 903,471 | 274,035 | 1,607,007 | 240,680 | 610,126 | 1,223 | | |
| SG | 305,387,970 | 4,353,961 | 79,584,266 | 24,263,596 | 133,559,625 | 18,235,384 | 45,289,855 | 101,283 | | |
| SO | 310,096,200 | 6,462,029 | 84,639,136 | 24,140,483 | 134,231,546 | 17,879,455 | 42,669,997 | 73,554 | | |
| CN | 17,840,856 | 431,908 | 5,590,682 | 1,249,462 | 8,484,266 | 742,636 | 1,341,903 | 0 | | |
| DEU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Remove Capital Lease | (18,033,510) | (204,503) | (4,879,132) | (1,056,603) | (9,141,290) | (792,251) | (1,955,510) | (4,220) | | |
| | 1,263,188,754 | 30,396,605 | 374,340,259 | 97,140,452 | 497,296,594 | 80,474,142 | 183,368,862 | 171,840 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (254,535,047) | (7,951,913) | (86,894,097) | (25,543,475) | (83,581,998) | (16,981,406) | (33,582,158) | 0 | | |
| DGP | (874,649) | (12,470) | (227,934) | (69,492) | (382,522) | (52,227) | (129,713) | (290) | | |
| DGU | (2,978,795) | (42,469) | (776,275) | (236,670) | (1,302,758) | (177,870) | (441,763) | (988) | | |
| SE | (1,611,195) | (22,739) | (394,640) | (119,699) | (701,947) | (105,130) | (266,505) | (534) | | |
| SG | (108,854,480) | (1,551,954) | (28,367,535) | (8,648,675) | (47,606,864) | (6,499,939) | (16,143,411) | (36,102) | | |
| SO | (113,572,123) | (2,366,705) | (30,998,917) | (8,841,405) | (49,162,040) | (6,548,315) | (15,627,803) | (26,939) | | |
| CN | (6,483,379) | (156,956) | (2,031,657) | (454,055) | (3,083,188) | (269,874) | (487,648) | 0 | | |
| SSGCT | (106,571) | (1,519) | (27,772) | (8,467) | (46,608) | (6,364) | (15,805) | (35) | | |
| SSGCH | (2,647,360) | (37,744) | (689,903) | (210,337) | (1,157,807) | (158,080) | (392,611) | (878) | | |
| | (491,663,598) | (12,144,470) | (150,408,731) | (44,132,276) | (187,025,732) | (30,799,206) | (67,087,417) | (65,767) | | |
| TOTAL NET GENERAL PLANT | 771,525,156 | 18,252,135 | 223,931,528 | 53,008,176 | 310,270,862 | 49,674,937 | 116,281,445 | 106,073 | | |
| SNPG | | | | | | | | | | |
| SYSTEM NET GENERAL PLANT | 100.0000% | 2.3657% | 29.0245% | 6.8706% | 40.2153% | 6.4385% | 15.0716% | 0.0137% | | |
| MINING: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
| GENERAL MINING PLANT | | | | | | | | | | |

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| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | Page Ref. |
|---|-----------------|-------------------|-----------------|-------------------|-----------------|---------------|----------------|-------------|--------------|----------------------|-----------|
| SE | 136,111,236 | 1,920,993 | 33,338,538 | 10,112,018 | 59,299,378 | 8,881,204 | 22,513,969 | 45,137 | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | 136,111,236 | 1,920,993 | 33,338,538 | 10,112,018 | 59,299,378 | 8,881,204 | 22,513,969 | 45,137 | | | |
| SNPM | | | | | | | | | | | |
| SYSTEM NET PLANT MINING | 100.0000% | 1.4113% | 24.4936% | 7.4292% | 43.5668% | 6.5250% | 16.5409% | 0.0332% | | | |
| INTANGIBLE: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| INTANGIBLE PLANT | | | | | | | | | | | |
| S | 22,054,793 | 481,167 | 4,609,225 | 2,036,363 | 5,276,293 | 4,371,145 | 5,280,600 | 0 | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SE | 6,763 | 95 | 1,657 | 502 | 2,946 | 441 | 1,119 | 2 | | | |
| CN | 170,389,273 | 4,124,945 | 53,393,861 | 11,933,000 | 81,029,064 | 7,092,550 | 12,815,853 | 0 | | | |
| SG | 288,546,905 | 4,113,855 | 75,195,475 | 22,925,545 | 126,194,285 | 17,229,768 | 42,792,280 | 95,697 | | | |
| SO | 383,396,078 | 7,989,509 | 104,645,955 | 29,846,759 | 165,960,912 | 22,105,762 | 52,756,240 | 90,940 | | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | 864,393,812 | 16,709,571 | 237,846,173 | 66,742,170 | 378,463,499 | 50,799,666 | 113,646,092 | 186,640 | | | |
| LESS ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| S | 659,533 | (1,789) | (100,516) | (3,024) | 1,783,521 | (919,335) | (99,324) | 0 | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | (481,584) | (6,866) | (125,501) | (38,263) | (210,618) | (28,756) | (71,420) | (160) | | | |
| SE | (6,469) | (91) | (1,584) | (481) | (2,818) | (422) | (1,070) | (2) | | | |
| CN | (131,935,635) | (3,194,023) | (41,343,876) | (9,239,948) | (62,742,336) | (5,491,896) | (9,923,557) | 0 | | | |
| SG | (128,254,286) | (1,828,540) | (33,423,135) | (10,190,022) | (56,091,255) | (7,658,344) | (19,020,455) | (42,536) | | | |
| SO | (287,471,945) | (5,990,567) | (78,463,965) | (22,379,222) | (124,438,170) | (16,574,991) | (39,556,844) | (68,187) | | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SSGCH | (111,837) | (1,594) | (29,145) | (8,886) | (48,911) | (6,678) | (16,586) | (37) | | | |
| | (547,602,224) | (11,023,470) | (153,487,721) | (41,859,845) | (241,750,587) | (30,680,422) | (68,689,256) | (110,922) | | | |
| TOTAL NET INTANGIBLE PLANT | 316,791,587 | 5,686,101 | 84,358,452 | 24,882,325 | 136,712,912 | 20,119,244 | 44,956,835 | 75,718 | | | |
| SNPI | | | | | | | | | | | |
| SYSTEM NET INTANGIBLE PLANT | 100.0000% | 1.7949% | 26.6290% | 7.8545% | 43.1555% | 6.3509% | 14.1913% | 0.0239% | | | |
| GROSS PLANT: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | Non-Regulated | |
| PRODUCTION PLANT | 12,415,781,772 | 177,012,530 | 3,235,614,711 | 986,449,131 | 5,429,936,026 | 741,369,038 | 1,841,282,628 | 4,117,706 | 0 | 0 | |
| TRANSMISSION PLANT | 6,353,306,611 | 90,580,013 | 1,655,675,048 | 504,781,072 | 2,778,581,119 | 379,369,849 | 942,212,417 | 2,107,093 | 0 | 0 | |
| DISTRIBUTION PLANT | 7,009,447,979 | 270,759,238 | 2,119,319,732 | 516,637,703 | 2,993,654,883 | 354,424,390 | 754,652,033 | 0 | 0 | 0 | |
| GENERAL PLANT | 1,399,299,990 | 32,317,598 | 407,678,797 | 107,252,471 | 556,595,971 | 89,355,346 | 205,882,831 | 216,976 | 0 | 0 | |
| INTANGIBLE PLANT | 864,393,812 | 16,709,571 | 237,846,173 | 66,742,170 | 378,463,499 | 50,799,666 | 113,646,092 | 186,640 | 0 | 0 | |
| TOTAL GROSS PLANT | 28,042,230,163 | 587,378,951 | 7,656,134,461 | 2,181,862,548 | 12,137,231,498 | 1,615,318,289 | 3,857,676,000 | 6,628,416 | 0 | 0 | |
| GPS | | | | | | | | | | | |
| GROSS PLANT-SYSTEM FACTOR | 100.0000% | 2.0946% | 27.3022% | 7.7806% | 43.2820% | 5.7603% | 13.7567% | 0.0236% | 0.0000% | 0.0000% | |
| ACCUMULATED DEPRECIATION AND AMORTIZATION | | | | | | | | | | | |
| PRODUCTION PLANT | (4,744,336,083) | (67,654,938) | (1,236,636,967) | (377,025,030) | (2,079,717,853) | (282,112,012) | (702,689,205) | (1,573,805) | 3,073,726 | 0 | |
| TRANSMISSION PLANT | (1,769,102,407) | (25,222,349) | (461,029,019) | (140,558,211) | (773,706,488) | (105,636,978) | (262,362,634) | (586,728) | 0 | 0 | |
| DISTRIBUTION PLANT | (2,852,796,557) | (137,142,946) | (1,019,023,578) | (248,973,861) | (983,123,980) | (147,122,526) | (317,409,667) | 0 | 0 | 0 | |
| GENERAL PLANT | (491,663,598) | (12,144,470) | (150,408,731) | (44,132,276) | (187,025,732) | (30,799,206) | (67,087,417) | (65,767) | 0 | 0 | |
| INTANGIBLE PLANT | (547,602,224) | (11,023,470) | (153,487,721) | (41,859,845) | (241,750,587) | (30,680,422) | (68,689,256) | (110,922) | 0 | 0 | |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL FACTOR

| | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC-UPL</u> | <u>OTHER</u> | <u>Non-Regulated</u> | <u>Page Ref.</u> |
|---|-------------------|-------------------|-------------------|-------------------|-----------------|----------------|-----------------|--------------|----------------------|----------------------|
| | (10,405,500,870) | (253,188,173) | (3,020,586,015) | (852,549,222) | (4,265,324,640) | (596,351,144) | (1,418,238,179) | (2,337,222) | 3,073,726 | 0 |
| NET PLANT | 17,636,729,294 | 334,190,777 | 4,635,548,446 | 1,329,313,326 | 7,871,906,858 | 1,018,967,145 | 2,439,437,821 | 4,291,194 | 3,073,726 | 0 |
| SNP | | | | | | | | | | |
| SYSTEM NET PLANT FACTOR (SNP) | 100.0000% | 1.8949% | 26.2835% | 7.5372% | 44.6336% | 5.7775% | 13.8316% | 0.0243% | 0.0174% | 0.0000% |
| NON-REGULATED RELATED INTEREST PERCENTAGE | 0.0000% | | | | | | | | | |
| INT | | | | | | | | | | |
| INTEREST FACTOR SNP - NON-REGULATED | 100.0000% | 1.8949% | 26.2835% | 7.5372% | 44.6336% | 5.7775% | 13.8316% | 0.0243% | 0.0174% | 0.0000% |
| TOTAL GROSS PLANT (LESS SO FACTOR) | 27,350,907,247 | 572,972,620 | 7,467,441,486 | 2,128,044,186 | 11,837,978,093 | 1,575,458,153 | 3,762,548,273 | 6,464,436 | 0 | 0 |
| SO | | | | | | | | | | |
| SYSTEM OVERHEAD FACTOR (SO) | 100.0000% | 2.0949% | 27.3024% | 7.7805% | 43.2818% | 5.7602% | 13.7566% | 0.0236% | 0.0000% | 0.0000% |
| IBT | | | | | | | | | | |
| INCOME BEFORE TAXES | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>Other</u> | <u>Non-Regulated</u> |
| INCOME BEFORE STATE TAXES | 1,057,214,942 | 26,424,272 | 290,255,960 | 75,735,854 | 441,095,340 | 65,237,418 | 153,202,441 | (748,658) | 13,518,244 | (7,505,927) |
| Interest Synchronization | 970,812 | 18,185 | 254,548 | 73,414 | 433,493 | 56,209 | 134,582 | 238 | 142 | - |
| | 1,058,185,754 | 26,442,457 | 290,510,508 | 75,809,269 | 441,528,833 | 65,293,627 | 153,337,023 | (748,420) | 13,518,386 | (7,505,927) |
| INCOME BEFORE TAXES (FACTOR) | 100.0000% | 2.4988% | 27.4536% | 7.1641% | 41.7251% | 6.1703% | 14.4906% | -0.0707% | 1.2775% | -0.7093% |
| See Calculation of EXCTAX | | | | | | | | | | |
| DITEXP: | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>Other</u> | <u>Non-Regulated</u> |
| Pacific Power | | | | | | | | | | |
| Production | S | 0 | | | | | | | | |
| Transmission | S | 0 | | | | | | | | |
| Distribution | S | 0 | | | | | | | | |
| General | S | 0 | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | |
| Non-Regulated | NUTIL | 0 | | | | | | | | |
| Total Pacific Power | (2,237,372) | (310,620) | (3,336,323) | (686,903) | (112,575) | 47 | (1,178,268) | 19 | 0 | 3,387,251 |
| Rocky Mountain Power | | | | | | | | | | |
| Production | S | 0 | | | | | | | | |
| Transmission | S | 0 | | | | | | | | |
| Distribution | S | 0 | | | | | | | | |
| General | S | 0 | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | |
| Non-Regulated | NUTIL | 0 | | | | | | | | |
| Total Rocky Mountain Power | (12,421,380) | (492) | 281 | (1,486) | (10,186,954) | (1,590,928) | (593,284) | (48,517) | 0 | 0 |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS
DESCRIPTION

| 2017 PROTOCOL FACTOR | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | Page Ref. | |
|-------------------------------------|------------|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|---------------|--------------|----------------------|
| PC (Post Merger) | | | | | | | | | | | |
| Prod / Other Prod | S | 0 | | | | | | | | | |
| Cholla Unit 4 | S | 0 | | | | | | | | | |
| Gadsby Unit 4, 5 & 6 | S | 0 | | | | | | | | | |
| Hydro-PPL | S | 0 | | | | | | | | | |
| Hydro-UPL | S | 0 | | | | | | | | | |
| Transmission | S | 0 | | | | | | | | | |
| Distribution | S | 0 | | | | | | | | | |
| General/ Intangibles | S | 0 | | | | | | | | | |
| Mining | S | 0 | | | | | | | | | |
| WCA - CAEE 2007+ | S | 0 | | | | | | | | | |
| WCA - CAGE 2007+ | S | 0 | | | | | | | | | |
| WCA - CAGW 2007+ | S | 0 | | | | | | | | | |
| WCA_CAGW 2007+ -Marengo | S | 0 | | | | | | | | | |
| WCA CAGW 2007+ -Goodnoe | S | 0 | | | | | | | | | |
| WCA - General 2007+ | S | 0 | | | | | | | | | |
| WCA - JBG 2007+ | S | 0 | | | | | | | | | |
| Non-Regulated | NUTIL | 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 | 40,512,699 |
| 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 | 43,899,950 |
| Percentage of Total (DITEXP) | | 100.0000% | 1.9142% | 27.3980% | 3.2100% | 41.7699% | 4.9355% | 14.7688% | 0.3225% | 0.0000% | 5.6810% |
| DITBAL: | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| Pacific Power | | | | | | | | | | | |
| Production | S | 27,220,098 | 1,237,879 | 15,791,293 | 4,955,396 | (608,618) | (42,688) | 5,888,258 | (1,421) | 0 | 0 |
| Transmission | S | 15,178,603 | 583,995 | 8,294,394 | 2,273,101 | 658,184 | (1,318) | 3,370,255 | (7) | 0 | 0 |
| Distribution | S | 9,472,460 | 1,770,825 | 4,949,296 | 2,815,589 | (1,370,701) | 10,524 | 1,296,927 | 0 | 0 | 0 |
| General | S | (728,332) | (3,953) | (313,346) | (15,216) | (249,779) | (11,348) | (134,475) | (216) | 0 | 0 |
| Mining Plant | S | 5,012 | 79 | 1,263 | 387 | 2,105 | 307 | 859 | 12 | 0 | 0 |
| Non-Regulated Plant | NUTIL | (1,493,721) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | (1,493,721) |
| Total Pacific Power | | 49,654,120 | 3,588,824 | 28,722,899 | 10,029,258 | (1,568,809) | (44,523) | 10,421,824 | (1,632) | 0 | (1,493,721) |
| Rocky Mountain Power | | | | | | | | | | | |
| Production | S | 47,828,603 | 4,749 | (956,999) | 25,917 | 39,513,591 | 7,006,087 | 1,896,442 | 338,816 | 0 | 0 |
| Transmission | S | 35,428,532 | 4,954 | 36,758 | 27,381 | 29,940,909 | 3,931,637 | 1,310,207 | 176,685 | 0 | 0 |
| Distribution | S | 26,651,814 | 170,497 | 1,242,478 | 344,063 | 20,323,050 | 3,026,157 | 1,545,569 | 0 | 0 | 0 |
| General | S | (1,028,839) | (13,421) | (287,144) | (49,426) | (374,271) | (129,003) | (174,085) | (1,489) | 0 | 0 |
| Mining Plant | S | 12,879 | 203 | 3,244 | 995 | 5,408 | 790 | 2,207 | 31 | 0 | 0 |
| Non-Regulated Plant | NUTIL | 0 | | | | | | 0 | | | |
| Total Rocky Mountain Power | | 108,892,989 | 166,982 | 38,339 | 348,931 | 89,408,687 | 13,835,668 | 4,580,340 | 514,043 | 0 | 0 |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS

| DESCRIPTION | 2017 PROTOCOL FACTOR | 2017 PROTOCOL FACTOR | | | | | | | | | | |
|-------------------------------------|----------------------|----------------------|-------------------|----------------------|--------------------|----------------------|--------------------|--------------------|-------------------|----------------|-------------------|--|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | Page Ref. | |
| PacifiCorp | | | | | | | | | | | | |
| Prod / Other Prod | S | 419,767,579 | 7,494,854 | 119,464,461 | 33,794,687 | 171,602,316 | 23,019,371 | 62,956,597 | 1,435,293 | 0 | 0 | |
| Cholla Unit 4 | S | 38,176,673 | 536,422 | 9,156,181 | 0 | 15,772,938 | 1,866,583 | 5,979,455 | 97,762 | 0 | 4,767,332 | |
| Gadsby Unit 4, 5 & 6 | S | 6,256,581 | 98,527 | 1,600,332 | 0 | 2,715,823 | 357,067 | 945,168 | 19,982 | 0 | 519,682 | |
| Hydro-PPL | S | 35,385,874 | 684,889 | 10,509,761 | 2,961,926 | 14,036,636 | 1,853,431 | 5,225,874 | 113,357 | 0 | 0 | |
| Hydro-UPL | S | 10,830,685 | 219,890 | 3,234,807 | 943,251 | 4,280,872 | 561,141 | 1,558,821 | 31,904 | 0 | 0 | |
| Transmission | S | 273,721,105 | 5,041,390 | 79,884,159 | 22,246,060 | 110,681,265 | 14,707,739 | 40,298,986 | 861,505 | 0 | 0 | |
| Distribution | S | 997,655,109 | 35,545,641 | 283,151,916 | 64,342,344 | 468,105,887 | 49,082,430 | 97,419,850 | 0 | 0 | 7,042 | |
| General/ Intangibles | S | 41,663,080 | 1,001,412 | 13,451,436 | 3,103,787 | 15,633,597 | 2,335,839 | 6,047,407 | 89,600 | 0 | 2 | |
| Mining | S | 3,030 | 46 | 760 | 233 | 1,291 | 193 | 505 | 2 | 0 | 0 | |
| WCA - CAEE 2007+ | S | (3,610) | (49) | (827) | 0 | (1,411) | (212) | (550) | (1) | 0 | (560) | |
| WCA - CAGE 2007+ | S | 1,820,648,666 | 29,264,757 | 478,162,936 | 0 | 769,225,833 | 102,013,904 | 283,065,337 | 5,820,027 | 0 | 153,095,871 | |
| WCA - CAGW 2007+ | S | 435,660,180 | 7,141,302 | 117,738,890 | 95,456,769 | 186,446,556 | 24,907,059 | 68,240,492 | 1,385,659 | 0 | (65,656,546) | |
| WCA_CAGW 2007+ -Marengo | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| WCA_CAGW 2007+ -Goodnoe | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| WCA - General 2007+ | S | 188,203,552 | 4,154,294 | 52,257,034 | 12,882,793 | 79,349,925 | 10,554,460 | 26,851,171 | 306,172 | 0 | 1,847,704 | |
| WCA - JBG 2007+ | S | 158,314,761 | 2,527,709 | 42,066,042 | 34,628,185 | 68,308,734 | 9,105,388 | 24,607,895 | 367,475 | 0 | (23,296,667) | |
| Oregon Extra Book Depreciation | S | (77,310,602) | 0 | (77,310,602) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Non-Regulated Plant | NUTIL | (1,534,186) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,534,186) | |
| Total PC (Post Merger) | | 4,347,438,478 | 93,711,082 | 1,133,367,286 | 270,360,035 | 1,906,160,261 | 240,364,395 | 623,197,008 | 10,528,736 | 0 | 69,749,675 | |
| Total Deferred Taxes | | 4,505,985,587 | 97,466,889 | 1,162,128,523 | 280,738,224 | 1,994,000,139 | 254,155,540 | 638,199,171 | 11,041,147 | 0 | 68,255,954 | |
| Percentage of Total (DITBAL) | | 100.0000% | 2.1631% | 25.7908% | 6.2303% | 44.2523% | 5.6404% | 14.1634% | 0.2450% | 0.0000% | 1.5148% | |

OPRV-WY

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

OPRV-ID

| | Pacific Division | Utah Division | Combined Total |
|-----------------------------------|------------------|---------------|----------------|
| Total Sales to Ultimate Customers | 0 | 0 | 0 |
| Less: Interstate Sales for Resale | | | |
| 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
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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. |
|---|---------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|--------------|----------------------|-----------|
| BADDEBT | | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | Non-Regulated | |
| Account 904 Balance | 13,290,132 | 733,725 | 4,651,126 | 1,674,770 | 4,512,252 | 720,431 | 997,829 | 0 | 0 | 0 | |
| Bad Debts Expense Allocation Factor - BADDEBT | 100.0000% | 5.5208% | 34.9968% | 12.6016% | 33.9519% | 5.4208% | 7.5080% | 0.0000% | 0.0000% | 0.0000% | |
| Customer Factors | | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated | |
| Total Electric Customers | 1,968,078 | 47,376 | 615,615 | 137,168 | 938,430 | 82,373 | 147,117 | 0 | 0 | 0 | |
| CN | | | | | | | | | | | |
| Customer System factor - CN | 100.0000% | 2.4072% | 31.2800% | 6.9696% | 47.6825% | 4.1854% | 7.4752% | 0.0000% | 0.0000% | 0.0000% | |
| Pacific Power Customers | 930,966 | 47,376 | 615,615 | 137,168 | 0 | 0 | 130807.8333 | 0 | 0 | 0 | |
| CNP | | | | | | | | | | | |
| Customer Service Pacific Power factor - CNP | 100.0000% | 5.0889% | 66.1264% | 14.7339% | 0.0000% | 0.0000% | 14.0508% | 0.0000% | 0.0000% | 0.0000% | |
| Rocky Mountain Power Customers | 1,037,112 | 0 | 0 | 0 | 938,430 | 82,373 | 16,310 | 0 | 0 | 0 | |
| CNU | | | | | | | | | | | |
| Customer Service R.M.P. factor - CNU | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 90.4849% | 7.9425% | 1.5726% | 0.0000% | 0.0000% | 0.0000% | |
| CIAC | | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated | |
| TOTAL NET DISTRIBUTION PLANT | 4,156,651,422 | 133,616,292 | 1,100,296,155 | 267,663,843 | 2,010,530,903 | 207,301,863 | 437,242,366 | 0 | 0 | 0 | |
| CIAC FACTOR: Same as (SNPD Factor) | 100.0000% | 3.2145% | 26.4707% | 6.4394% | 48.3690% | 4.9872% | 10.5191% | 0.0000% | 0.0000% | 0.0000% | |

IDSIT

| | Total Company | Idaho - PPL | Idaho - UPL | Idaho Total |
|-----------------------------------|---------------|-------------|-------------|-------------|
| Payroll | 0 | 0 | 0 | 0 |
| Idaho State Income Tax Allocation | | 0.0000% | 0.0000% | 0.0000% |
| Property | 0 | 0 | 0 | 0 |
| | | 0.0000% | 0.0000% | 0.0000% |
| Sales | 0 | 0 | 0 | 0 |
| | | 0.0000% | 0.0000% | 0.0000% |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS
DESCRIPTION

**2017 PROTOCOL
FACTOR**
Average

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | Page Ref. |
|--------------------|------------|---------|------------|------|-------|---------|----------|-------|---------------|-----------|
| | 0.0000% | 0.0000% | | | | | | | | |
| Idaho - PPL Factor | 0.0000% | 0.0000% | | | | | | | | |
| Idaho - UPL Factor | 0.0000% | 0.0000% | | | | | | | | |
| | 0.0000% | 0.0000% | | | | | | | | |

EXCTAX

Excise Tax (Superfund)

| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
|---|---------------|------------|-------------|------------|-------------|------------|-------------|-----------|------------|---------------|
| Total Taxable Income | 1,009,217,384 | 25,224,610 | 277,078,339 | 72,297,447 | 421,069,611 | 62,275,639 | 146,247,050 | (714,669) | 12,904,516 | (7,165,158) |
| Less Other Electric Items: | | | | | | | | | | |
| 419 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40910 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT (Steam) OTH | | | | | | | | | | |
| Total Taxable Income Excluding Other | 1,009,217,384 | 25,224,610 | 277,078,339 | 72,297,447 | 421,069,611 | 62,275,639 | 146,247,050 | (714,669) | 12,904,516 | (7,165,158) |
| Excise Tax (Superfund) Factor - EXCTAX | 100.0000% | 2.4994% | 27.4548% | 7.1637% | 41.7224% | 6.1707% | 14.4911% | -0.0708% | 1.2787% | -0.7100% |

Trojan Allocators

| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
|--|---------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|----------------------|
| Premerger | | | | | | | | | | |
| Dec 1991 Plant | 16,918,976 | | | | | | | | | |
| Dec 1992 Plant | 17,094,202 | | | | | | | | | |
| Average | 17,006,589 | 242,465 | 4,431,926 | 1,351,203 | 7,437,731 | 1,015,501 | 2,522,123 | 5,640 | 0 | 0 |
| Dec 1991 Reserve | (7,851,432) | | | | | | | | | |
| Dec 1992 Reserve | (8,434,030) | | | | | | | | | |
| Average | (8,142,731) | (116,092) | (2,122,000) | (646,954) | (3,561,175) | (486,220) | (1,207,589) | (2,701) | 0 | 0 |
| Postmerger | | | | | | | | | | |
| Dec 1991 Plant | 4,284,960 | | | | | | | | | |
| Dec 1992 Plant | 3,485,613 | | | | | | | | | |
| Average | 3,885,287 | 55,901 | 1,003,694 | 318,543 | 1,691,567 | 229,955 | 584,332 | 1,296 | 0 | 0 |
| Dec 1991 Reserve | (129,394) | | | | | | | | | |
| Dec 1992 Reserve | (240,609) | | | | | | | | | |
| Average | (185,002) | (2,662) | (47,792) | (15,168) | (80,546) | (10,950) | (27,824) | (62) | 0 | 0 |
| Net Plant | 12,564,143 | 179,612 | 3,265,828 | 1,007,624 | 5,487,578 | 748,285 | 1,871,043 | 4,174 | 0 | 0 |
| Division Net Plant Nuclear Pacific Power | DNPPNP | 100.0000% | 1.4296% | 25.9932% | 8.0198% | 43.6765% | 5.9557% | 14.8919% | 0.0000% | 0.0000% |
| Division Net Plant Nuclear Rocky Mountain Power | DNPPNP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| System Net Nuclear Plant | SNNP | 100.0000% | 1.4296% | 25.9932% | 8.0198% | 43.6765% | 5.9557% | 14.8919% | 0.0000% | 0.0000% |
| Account 182.22 | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL
FACTOR

| | | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | Page Ref. |
|--|-------|------------|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|---------------|----------------------|
| Pre-merger | (101) | SG | 17,094,202 | 243,715 | 4,454,758 | 1,358,164 | 7,476,048 | 1,020,732 | 2,535,116 | 5,669 | 0 | 0 |
| | | (108) SG | (8,434,030) | (120,245) | (2,197,913) | (670,098) | (3,688,573) | (503,614) | (1,250,789) | (2,797) | 0 | 0 |
| Post-merger | (101) | SG | 3,485,613 | 50,150 | 900,445 | 285,775 | 1,517,558 | 206,299 | 524,223 | 1,163 | 0 | 0 |
| | | (108) SG | (240,609) | (3,462) | (62,157) | (19,727) | (104,756) | (14,241) | (36,187) | (80) | 0 | 0 |
| | | (107) SG | 1,778,549 | 25,589 | 459,456 | 145,818 | 774,341 | 105,265 | 267,487 | 593 | 0 | 0 |
| | | (120) SE | 1,975,759 | 27,420 | 476,052 | 149,495 | 865,952 | 125,428 | 330,749 | 664 | 0 | 0 |
| | | (228) SG | 7,220,849 | 102,949 | 1,881,757 | 573,709 | 3,157,996 | 431,173 | 1,070,871 | 2,395 | 0 | 0 |
| | | (228) SG | 1,472,376 | 21,184 | 380,362 | 120,716 | 641,040 | 87,144 | 221,440 | 491 | 0 | 0 |
| | | (228) SNNP | 3,531,000 | 50,478 | 917,821 | 283,180 | 1,542,217 | 210,297 | 525,834 | 1,173 | 0 | 0 |
| | | (228) SE | 1,743,025 | 24,190 | 419,976 | 131,885 | 763,947 | 110,653 | 291,788 | 586 | 0 | 0 |
| Total Acct 182.22 | | | 29,626,734 | 421,968 | 7,630,557 | 2,358,915 | 12,945,769 | 1,779,136 | 4,480,532 | 9,856 | 0 | 0 |
| Revised Study | (228) | SNNP | 112,680 | 1,611 | 29,289 | 9,037 | 49,215 | 6,711 | 16,780 | 37 | 0 | 0 |
| | | (228) SE | 941,950 | 13,073 | 226,960 | 71,272 | 412,845 | 59,798 | 157,686 | 316 | 0 | 0 |
| December 1993 Adj. | | | 1,054,630 | 14,683 | 256,249 | 80,309 | 462,060 | 66,509 | 174,466 | 354 | 0 | 0 |
| Adjusted Acct 182.22 | | | 30,681,364 | 436,651 | 7,886,806 | 2,439,224 | 13,407,829 | 1,845,645 | 4,654,998 | 10,210 | 0 | 0 |
| TROJP | | | 100.0000% | 1.4232% | 25.7055% | 7.9502% | 43.7002% | 6.0155% | 15.1721% | 0.0333% | 0.0000% | 0.0000% |
| Trojan Plant Allocator | | | | | | | | | | | | |
| Account 228.42 | | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| Plant - Premerger | | SG | 7,220,849 | 102,949 | 1,881,757 | 573,709 | 3,157,996 | 431,173 | 1,070,871 | 2,395 | 0 | 0 |
| - Postmerger | | SG | 1,472,376 | 21,184 | 380,362 | 120,716 | 641,040 | 87,144 | 221,440 | 491 | 0 | 0 |
| Storage Facility | | SE | 1,743,025 | 24,190 | 419,976 | 131,885 | 763,947 | 110,653 | 291,788 | 586 | 0 | 0 |
| Transition Costs | | SNNP | 3,531,000 | 50,478 | 917,821 | 283,180 | 1,542,217 | 210,297 | 525,834 | 1,173 | 0 | 0 |
| Total Acct 228.42 | | | 13,967,250 | 198,801 | 3,599,916 | 1,109,490 | 6,105,199 | 839,267 | 2,109,933 | 4,645 | 0 | 0 |
| Transition Costs | | SNNP | 112,680 | 1,611 | 29,289 | 9,037 | 49,215 | 6,711 | 16,780 | 37 | 0 | 0 |
| Storage Facility | | SE | 941,950 | 13,073 | 226,960 | 71,272 | 412,845 | 59,798 | 157,686 | 316 | 0 | 0 |
| December 1993 Adj. | | | 1,054,630 | 14,683 | 256,249 | 80,309 | 462,060 | 66,509 | 174,466 | 354 | 0 | 0 |
| Adjusted Acct 228.42 | | | 15,021,880 | 213,484 | 3,856,164 | 1,189,799 | 6,567,260 | 905,776 | 2,284,399 | 4,998 | 0 | 0 |
| TROJD | | | 100.0000% | 1.4212% | 25.6703% | 7.9204% | 43.7180% | 6.0297% | 15.2071% | 0.0333% | 0.0000% | 0.0000% |
| Trojan Decommissioning Allocator | | | | | | | | | | | | |
| SCHMA | | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| Amortization Expense : | | | | | | | | | | | | |
| Amortization of Limited Term Plant | | Acct 404 | 48,010,707 | 791,971 | 11,062,385 | 3,052,014 | 21,569,972 | 2,136,217 | 5,137,434 | 8,551 | 4,252,162 | 0 |
| Amortization of Other Electric Plant | | Acct 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization of Plant Acquisitions | | Acct 406 | 5,083,195 | 68,171 | 1,246,077 | 379,903 | 2,392,822 | 285,517 | 709,118 | 1,586 | 0 | 0 |
| Amort of Prop. Losses, Unrecovered Plant, etc. | | Acct 407 | 182,632,089 | 0 | 1,840,603 | 966 | 177,256,828 | 1,273,798 | 2,135,605 | 0 | 124,290 | 0 |
| Total Amortization Expense : | | | 235,725,992 | 860,143 | 14,149,064 | 3,432,883 | 201,219,623 | 3,695,533 | 7,982,157 | 10,137 | 4,376,453 | 0 |
| Schedule M Amortization Factor | | | 100.0000% | 0.3649% | 6.0023% | 1.4563% | 85.3617% | 1.5677% | 3.3862% | 0.0043% | 1.8566% | 0.0000% |
| SCHMD | | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| Depreciation Expense : | | | | | | | | | | | | |
| Steam | | Acct 403.1 | 236,846,332 | 3,376,752 | 61,722,279 | 18,817,846 | 103,583,344 | 14,142,613 | 35,124,947 | 78,551 | 0 | 0 |
| Nuclear | | Acct 403.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS

| DESCRIPTION | 2017 PROTOCOL FACTOR | 2017 PROTOCOL FACTOR | | | | | | | | | Page Ref. |
|---------------------------------------|----------------------|----------------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|---------------|----------------------|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | Non-Regulated | |
| Hydro | Acct 403.3 | 36,475,265 | 520,033 | 9,505,473 | 2,898,022 | 15,952,242 | 2,178,018 | 5,409,380 | 12,097 | 0 | 0 |
| Other | Acct 403.4 | 128,454,199 | 1,831,390 | 33,475,232 | 10,205,906 | 56,178,685 | 7,670,281 | 19,050,102 | 42,602 | 0 | 0 |
| Transmission | Acct 403.5 | 110,893,089 | 1,581,019 | 28,898,797 | 8,810,645 | 48,498,437 | 6,621,669 | 16,445,743 | 36,778 | 0 | 0 |
| Distribution | Acct 403.6 | 158,205,353 | 7,937,175 | 53,608,264 | 14,311,535 | 54,969,349 | 7,065,187 | 20,313,843 | 0 | 0 | 0 |
| General | Acct 403.7&8 | 41,391,464 | 894,873 | 12,260,842 | 3,233,441 | 16,411,467 | 2,459,050 | 6,124,780 | 7,012 | 0 | 0 |
| Mining | Acct 403.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Experimental | Acct 403.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <hr/> | | | | | | | | | | | |
| Total Depreciation Expense : | | 712,265,702 | 16,141,242 | 199,470,887 | 58,277,395 | 295,593,524 | 40,136,818 | 102,468,795 | 177,041 | 0 | 0 |
| Schedule M Depreciation Factor | | 100.0000% | 2.2662% | 28.0051% | 8.1820% | 41.5005% | 5.6351% | 14.3863% | 0.0249% | 0.0000% | 0.0000% |
| | | | | | | | | | | | |
| Tax Depreciation by Function | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| Current Total M Difference | | 673,182,985 | 13,534,142 | 176,926,114 | 42,374,299 | 301,726,318 | 38,237,911 | 91,403,694 | 155,534 | | 8,824,975 |
| Tax Depr factor | | 100.0000% | 2.0105% | 26.2820% | 6.2946% | 44.8208% | 5.6802% | 13.5778% | 0.0231% | 0.0000% | 1.3109% |

Utah Results of Operations
June 2019
COINCIDENTAL PEAKS

| | | | FORECAST LOADS (CP) | | | | | | | |
|--------|-----|------|---------------------|--------|-------|--------|-------|--------|----|---------|
| | | | Non-FERC | | | | FERC | | | |
| Month | Day | Hour | CA | OR | WA | UT | ID | WY | | Total |
| Jan-19 | 2 | 18 | 123 | 2,170 | 681 | 3,555 | 482 | 1,253 | 3 | 8,269 |
| Feb-19 | 7 | 8 | 145 | 2,632 | 895 | 3,246 | 379 | 1,304 | 3 | 8,604 |
| Mar-19 | 4 | 8 | 126 | 2,518 | 794 | 3,112 | 406 | 1,260 | 3 | 8,218 |
| Apr-19 | 10 | 8 | 119 | 1,958 | 550 | 3,028 | 401 | 1,109 | 2 | 7,167 |
| May-19 | 13 | 18 | 105 | 1,632 | 543 | 3,405 | 485 | 1,137 | 2 | 7,311 |
| Jun-19 | 12 | 17 | 120 | 2,385 | 717 | 3,751 | 622 | 1,149 | 3 | 8,747 |
| Jul-18 | 16 | 17 | 126 | 2,526 | 790 | 5,070 | 741 | 1,295 | 3 | 10,551 |
| Aug-18 | 9 | 16 | 133 | 2,491 | 840 | 4,955 | 567 | 1,272 | 4 | 10,263 |
| Sep-18 | 7 | 17 | 103 | 1,934 | 694 | 4,420 | 531 | 1,181 | 3 | 8,866 |
| Oct-18 | 1 | 20 | 97 | 1,656 | 547 | 3,357 | 439 | 1,151 | 2 | 7,250 |
| Nov-18 | 20 | 8 | 131 | 2,231 | 721 | 3,111 | 437 | 1,218 | 3 | 7,852 |
| Dec-18 | 7 | 8 | 138 | 2,476 | 699 | 3,280 | 470 | 1,252 | 3 | 8,318 |
| | | | 1,467 | 26,609 | 8,472 | 44,291 | 5,963 | 14,580 | 34 | 101,415 |

- (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 | | Total |
| Jan-19 | 2 | 18 | - | - | - | (80) | - | - | - | (80) |
| Feb-19 | 7 | 8 | - | - | - | - | - | - | - | - |
| Mar-19 | 4 | 8 | - | - | - | - | - | - | - | - |
| Apr-19 | 10 | 8 | - | - | - | - | - | - | - | - |
| May-19 | 13 | 18 | - | - | - | - | - | - | - | - |
| Jun-19 | 12 | 17 | - | - | - | (118) | - | - | - | (118) |
| Jul-18 | 16 | 17 | - | - | - | (116) | (72) | - | - | (188) |
| Aug-18 | 9 | 16 | - | - | - | (112) | - | - | - | (112) |
| Sep-18 | 7 | 17 | - | - | - | (100) | - | - | - | (100) |
| Oct-18 | 1 | 20 | - | - | - | - | - | - | - | - |
| Nov-18 | 20 | 8 | - | - | - | - | - | - | - | - |
| Dec-18 | 7 | 8 | - | - | - | - | (72) | - | - | (72) |
| | | | - | - | - | (527) | (144) | - | - | (671) |

= equals

| | | | COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES | | | | | | | |
|--------|-----|------|---|--------|-------|--------|-------|--------|----|---------|
| | | | Non-FERC | | | | FERC | | | |
| Month | Day | Hour | CA | OR | WA | UT | ID | WY | | Total |
| Jan-19 | 2 | 18 | 123 | 2,170 | 681 | 3,475 | 482 | 1,253 | 3 | 8,189 |
| Feb-19 | 7 | 8 | 145 | 2,632 | 895 | 3,246 | 379 | 1,304 | 3 | 8,604 |
| Mar-19 | 4 | 8 | 126 | 2,518 | 794 | 3,112 | 406 | 1,260 | 3 | 8,218 |
| Apr-19 | 10 | 8 | 119 | 1,958 | 550 | 3,028 | 401 | 1,109 | 2 | 7,167 |
| May-19 | 13 | 18 | 105 | 1,632 | 543 | 3,405 | 485 | 1,137 | 2 | 7,311 |
| Jun-19 | 12 | 17 | 120 | 2,385 | 717 | 3,633 | 622 | 1,149 | 3 | 8,629 |
| Jul-18 | 16 | 17 | 126 | 2,526 | 790 | 4,954 | 669 | 1,295 | 3 | 10,363 |
| Aug-18 | 9 | 16 | 133 | 2,491 | 840 | 4,843 | 567 | 1,272 | 4 | 10,150 |
| Sep-18 | 7 | 17 | 103 | 1,934 | 694 | 4,320 | 531 | 1,181 | 3 | 8,766 |
| Oct-18 | 1 | 20 | 97 | 1,656 | 547 | 3,357 | 439 | 1,151 | 2 | 7,250 |
| Nov-18 | 20 | 8 | 131 | 2,231 | 721 | 3,111 | 437 | 1,218 | 3 | 7,852 |
| Dec-18 | 7 | 8 | 138 | 2,476 | 699 | 3,280 | 398 | 1,252 | 3 | 8,246 |
| | | | 1,467 | 26,609 | 8,472 | 43,764 | 5,818 | 14,580 | 34 | 100,744 |

+ plus

| | | | Adjustments for Ancillary Services Contracts including Reserves (Additions to Load) | | | | | | | |
|--------|-----|------|---|----|----|----|------|----|---|-------|
| | | | Non-FERC | | | | FERC | | | |
| Month | Day | Hour | CA | OR | WA | UT | ID | WY | | Total |
| Jan-19 | 2 | 18 | - | - | - | - | - | - | - | - |
| Feb-19 | 7 | 8 | - | - | - | - | - | - | - | - |
| Mar-19 | 4 | 8 | - | - | - | - | - | - | - | - |
| Apr-19 | 10 | 8 | - | - | - | - | - | - | - | - |
| May-19 | 13 | 18 | - | - | - | - | - | - | - | - |
| Jun-19 | 12 | 17 | - | - | - | - | - | - | - | - |
| Jul-18 | 16 | 17 | - | - | - | - | - | - | - | - |
| Aug-18 | 9 | 16 | - | - | - | - | - | - | - | - |
| Sep-18 | 7 | 17 | - | - | - | - | - | - | - | - |
| Oct-18 | 1 | 20 | - | - | - | - | - | - | - | - |
| Nov-18 | 20 | 8 | - | - | - | - | - | - | - | - |
| Dec-18 | 7 | 8 | - | - | - | - | - | - | - | - |
| | | | - | - | - | - | - | - | - | - |

= equals

| | | | LOADS FOR JURISDICTIONAL ALLOCATION (CP) | | | | | | | |
|--------|-----|------|--|--------|-------|---------|-------|--------|----|---------|
| | | | Non-FERC | | | | FERC | | | |
| Month | Day | Hour | CA | OR | WA | UT | ID | WY | | Total |
| Jan-19 | 2 | 18 | 123 | 2,170 | 681 | 3,475.1 | 482 | 1,253 | 3 | 8,189 |
| Feb-19 | 7 | 8 | 145 | 2,632 | 895 | 3,246.2 | 379 | 1,304 | 3 | 8,604 |
| Mar-19 | 4 | 8 | 126 | 2,518 | 794 | 3,111.5 | 406 | 1,260 | 3 | 8,218 |
| Apr-19 | 10 | 8 | 119 | 1,958 | 550 | 3,027.9 | 401 | 1,109 | 2 | 7,167 |
| May-19 | 13 | 18 | 105 | 1,632 | 543 | 3,405.1 | 485 | 1,137 | 2 | 7,311 |
| Jun-19 | 12 | 17 | 120 | 2,385 | 717 | 3,633.1 | 622 | 1,149 | 3 | 8,629 |
| Jul-18 | 16 | 17 | 126 | 2,526 | 790 | 4,954.3 | 669 | 1,295 | 3 | 10,363 |
| Aug-18 | 9 | 16 | 133 | 2,491 | 840 | 4,842.8 | 567 | 1,272 | 4 | 10,150 |
| Sep-18 | 7 | 17 | 103 | 1,934 | 694 | 4,319.7 | 531 | 1,181 | 3 | 8,766 |
| Oct-18 | 1 | 20 | 97 | 1,656 | 547 | 3,356.7 | 439 | 1,151 | 2 | 7,250 |
| Nov-18 | 20 | 8 | 131 | 2,231 | 721 | 3,111.3 | 437 | 1,218 | 3 | 7,852 |
| Dec-18 | 7 | 8 | 138 | 2,476 | 699 | 3,280.2 | 398 | 1,252 | 3 | 8,246 |
| | | | 1,467 | 26,609 | 8,472 | 43,764 | 5,818 | 14,580 | 34 | 100,744 |

Utah Results of Operations
June 2019
ENERGY

| | | FORECAST LOADS (MWh) | | | | | | | |
|------|-------|----------------------|------------|-----------|------------|-----------|-----------|------------|--|
| | | Non-FERC | | | | | FERC | | |
| Year | Month | CA | OR | WA | UT | ID | WY | Total | |
| 2019 | Jan | 72,439 | 1,343,149 | 428,440 | 2,233,345 | 291,330 | 873,310 | 5,243,984 | |
| 2019 | Feb | 72,424 | 1,317,556 | 425,635 | 1,975,055 | 257,181 | 817,762 | 4,867,304 | |
| 2019 | Mar | 69,250 | 1,270,849 | 393,385 | 2,029,492 | 247,493 | 851,498 | 4,863,598 | |
| 2019 | Apr | 56,867 | 1,058,807 | 303,385 | 1,884,023 | 267,400 | 795,218 | 4,367,099 | |
| 2019 | May | 64,850 | 1,049,025 | 320,262 | 1,950,263 | 302,457 | 811,103 | 4,499,373 | |
| 2019 | Jun | 68,523 | 1,099,297 | 352,262 | 2,120,177 | 399,479 | 796,681 | 4,837,858 | |
| 2018 | Jul | 80,310 | 1,280,714 | 412,454 | 2,801,821 | 482,257 | 865,846 | 5,925,393 | |
| 2018 | Aug | 77,748 | 1,231,544 | 397,084 | 2,609,630 | 384,646 | 821,128 | 5,523,669 | |
| 2018 | Sep | 60,194 | 1,034,682 | 338,819 | 2,214,799 | 315,263 | 771,038 | 4,736,328 | |
| 2018 | Oct | 59,119 | 1,081,870 | 332,398 | 1,988,194 | 276,370 | 822,155 | 4,561,540 | |
| 2018 | Nov | 66,082 | 1,190,889 | 372,582 | 2,015,626 | 278,286 | 818,494 | 4,743,597 | |
| 2018 | Dec | 76,181 | 1,347,351 | 415,724 | 2,232,375 | 309,588 | 895,029 | 5,278,168 | |
| | | 823,988 | 14,305,734 | 4,492,431 | 26,054,800 | 3,811,750 | 9,939,262 | 59,447,912 | |

- (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 | |
| 2019 | Jan | - | - | - | (8,140) | - | - | (8,140) | |
| 2019 | Feb | - | - | - | - | (1,151) | - | (1,151) | |
| 2019 | Mar | - | - | - | - | - | - | - | |
| 2019 | Apr | - | - | - | - | - | - | - | |
| 2019 | May | - | - | - | - | - | - | - | |
| 2019 | Jun | - | - | - | (2,546) | - | - | (2,546) | |
| 2018 | Jul | - | - | - | (6,845) | (13,148) | - | (19,992) | |
| 2018 | Aug | - | - | - | (4,282) | (10,821) | - | (15,103) | |
| 2018 | Sep | - | - | - | (3,997) | (938) | - | (4,935) | |
| 2018 | Oct | - | - | - | - | (1,731) | - | (1,731) | |
| 2018 | Nov | - | - | - | - | (4,400) | - | (4,400) | |
| 2018 | Dec | - | - | - | (6,478) | (10,352) | - | (16,830) | |
| | | - | - | - | (32,288) | (42,541) | - | (74,830) | |

= equals

| | | LOADS SERVED FROM COMPANY RESOURCES (NPC) | | | | | | | |
|------|-------|---|------------|-----------|------------|-----------|-----------|------------|--|
| | | Non-FERC | | | | | FERC | | |
| Year | Month | CA | OR | WA | UT | ID | WY | Total | |
| 2019 | Jan | 72,439 | 1,343,149 | 428,440 | 2,225,205 | 291,330 | 873,310 | 5,235,844 | |
| 2019 | Feb | 72,424 | 1,317,556 | 425,635 | 1,975,055 | 256,030 | 817,762 | 4,866,153 | |
| 2019 | Mar | 69,250 | 1,270,849 | 393,385 | 2,029,492 | 247,493 | 851,498 | 4,863,598 | |
| 2019 | Apr | 56,867 | 1,058,807 | 303,385 | 1,884,023 | 267,400 | 795,218 | 4,367,099 | |
| 2019 | May | 64,850 | 1,049,025 | 320,262 | 1,950,263 | 302,457 | 811,103 | 4,499,373 | |
| 2019 | Jun | 68,523 | 1,099,297 | 352,262 | 2,117,631 | 399,479 | 796,681 | 4,835,312 | |
| 2018 | Jul | 80,310 | 1,280,714 | 412,454 | 2,794,976 | 469,110 | 865,846 | 5,905,401 | |
| 2018 | Aug | 77,748 | 1,231,544 | 397,084 | 2,605,347 | 373,826 | 821,128 | 5,508,566 | |
| 2018 | Sep | 60,194 | 1,034,682 | 338,819 | 2,210,801 | 314,325 | 771,038 | 4,731,393 | |
| 2018 | Oct | 59,119 | 1,081,870 | 332,398 | 1,988,194 | 274,638 | 822,155 | 4,559,808 | |
| 2018 | Nov | 66,082 | 1,190,889 | 372,582 | 2,015,626 | 273,886 | 818,494 | 4,739,197 | |
| 2018 | Dec | 76,181 | 1,347,351 | 415,724 | 2,225,897 | 299,235 | 895,029 | 5,261,338 | |
| | | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,769,209 | 9,939,262 | 59,373,083 | |

+ plus

| | | Adjustments for Ancillary Services Contracts including Reserves (Additions to Load) | | | | | | | |
|------|-------|---|----|----|----|----|------|-------|--|
| | | Non-FERC | | | | | FERC | | |
| Year | Month | CA | OR | WA | UT | ID | WY | Total | |
| 2019 | Jan | - | - | - | - | - | - | - | |
| 2019 | Feb | - | - | - | - | - | - | - | |
| 2019 | Mar | - | - | - | - | - | - | - | |
| 2019 | Apr | - | - | - | - | - | - | - | |
| 2019 | May | - | - | - | - | - | - | - | |
| 2019 | Jun | - | - | - | - | - | - | - | |
| 2018 | Jul | - | - | - | - | - | - | - | |
| 2018 | Aug | - | - | - | - | - | - | - | |
| 2018 | Sep | - | - | - | - | - | - | - | |
| 2018 | Oct | - | - | - | - | - | - | - | |
| 2018 | Nov | - | - | - | - | - | - | - | |
| 2018 | Dec | - | - | - | - | - | - | - | |
| | | - | - | - | - | - | - | - | |

= equals

| | | LOADS FOR JURISDICTIONAL ALLOCATION (MWh) | | | | | | | |
|------|-------|---|------------|-----------|------------|-----------|-----------|------------|--|
| | | Non-FERC | | | | | FERC | | |
| Year | Month | CA | OR | WA | UT | ID | WY | Total | |
| 2019 | Jan | 72,439 | 1,343,149 | 428,440 | 2,225,205 | 291,330 | 873,310 | 5,235,844 | |
| 2019 | Feb | 72,424 | 1,317,556 | 425,635 | 1,975,055 | 256,030 | 817,762 | 4,866,153 | |
| 2019 | Mar | 69,250 | 1,270,849 | 393,385 | 2,029,492 | 247,493 | 851,498 | 4,863,598 | |
| 2019 | Apr | 56,867 | 1,058,807 | 303,385 | 1,884,023 | 267,400 | 795,218 | 4,367,099 | |
| 2019 | May | 64,850 | 1,049,025 | 320,262 | 1,950,263 | 302,457 | 811,103 | 4,499,373 | |
| 2019 | Jun | 68,523 | 1,099,297 | 352,262 | 2,117,631 | 399,479 | 796,681 | 4,835,312 | |
| 2018 | Jul | 80,310 | 1,280,714 | 412,454 | 2,794,976 | 469,110 | 865,846 | 5,905,401 | |
| 2018 | Aug | 77,748 | 1,231,544 | 397,084 | 2,605,347 | 373,826 | 821,128 | 5,508,566 | |
| 2018 | Sep | 60,194 | 1,034,682 | 338,819 | 2,210,801 | 314,325 | 771,038 | 4,731,393 | |
| 2018 | Oct | 59,119 | 1,081,870 | 332,398 | 1,988,194 | 274,638 | 822,155 | 4,559,808 | |
| 2018 | Nov | 66,082 | 1,190,889 | 372,582 | 2,015,626 | 273,886 | 818,494 | 4,739,197 | |
| 2018 | Dec | 76,181 | 1,347,351 | 415,724 | 2,225,897 | 299,235 | 895,029 | 5,261,338 | |
| | | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,769,209 | 9,939,262 | 59,373,083 | |

**Utah Results of Operations
June 2019**

| | CALIFORNIA | OREGON | WASHINGTON | UTAH | IDAHO | WYOMING | FERC | |
|---------------------------------|------------|------------|------------|------------|-----------|-----------|---------|---------------------------------|
| Subtotal | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,769,209 | 9,939,262 | 19,948 | 59,373,083 Ref Page 9.16 |
| System Energy Factor | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | 100.00% |
| Divisional Energy - Pacific | 2.9485% | 51.1902% | 16.0753% | 0.0000% | 0.0000% | 29.7860% | 0.0000% | 100.00% |
| Divisional Energy - Utah | 0.0000% | 0.0000% | 0.0000% | 82.8034% | 11.9936% | 5.1395% | 0.0635% | 100.00% |
| System Generation Factor | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | 100.00% |
| Divisional Generation - Pacific | 2.9910% | 53.7023% | 17.0435% | 0.0000% | 0.0000% | 26.2632% | 0.0000% | 100.00% |
| Divisional Generation - Utah | 0.0000% | 0.0000% | 0.0000% | 83.8949% | 11.4048% | 4.6360% | 0.0643% | 100.00% |
| System Capacity (mwh) | | | | | | | | |
| Accord | 1,466.6 | 26,609.2 | 8,472.0 | 43,763.9 | 5,818.3 | 14,580.4 | 33.5 | 100,744 Ref Page 9.15 |
| Modified Accord | 1,466.6 | 26,609.2 | 8,472.0 | 43,763.9 | 5,818.3 | 14,580.4 | 33.5 | 100,744 Ref Page 9.15 |
| Rolled-In | 1,466.6 | 26,609.2 | 8,472.0 | 43,763.9 | 5,818.3 | 14,580.4 | 33.5 | 100,744 Ref Page 9.15 |
| Rolled-In with Hydro Adj. | 1,466.6 | 26,609.2 | 8,472.0 | 43,763.9 | 5,818.3 | 14,580.4 | 33.5 | 100,744 Ref Page 9.15 |
| Rolled-In with Off-Sys Adj. | 1,466.6 | 26,609.2 | 8,472.0 | 43,763.9 | 5,818.3 | 14,580.4 | 33.5 | 100,744 Ref Page 9.15 |
| System Capacity Factor | | | | | | | | |
| Accord | 1.4558% | 26.4127% | 8.4094% | 43.4408% | 5.7753% | 14.4727% | 0.0333% | 100.00% |
| Modified Accord | 1.4558% | 26.4127% | 8.4094% | 43.4408% | 5.7753% | 14.4727% | 0.0333% | 100.00% |
| Rolled-In | 1.4558% | 26.4127% | 8.4094% | 43.4408% | 5.7753% | 14.4727% | 0.0333% | 100.00% |
| Rolled-In with Hydro Adj. | 1.4558% | 26.4127% | 8.4094% | 43.4408% | 5.7753% | 14.4727% | 0.0333% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.4558% | 26.4127% | 8.4094% | 43.4408% | 5.7753% | 14.4727% | 0.0333% | 100.00% |
| System Energy (mwh) | | | | | | | | |
| Accord | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,769,209 | 9,939,262 | 19,948 | 59,373,083 |
| Modified Accord | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,769,209 | 9,939,262 | 19,948 | 59,373,083 |
| Rolled-In | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,769,209 | 9,939,262 | 19,948 | 59,373,083 |
| Rolled-In with Hydro Adj. | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,769,209 | 9,939,262 | 19,948 | 59,373,083 |
| Rolled-In with Off-Sys Adj. | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,769,209 | 9,939,262 | 19,948 | 59,373,083 |
| System Energy Factor | | | | | | | | |
| Accord | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | 100.00% |
| Modified Accord | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | 100.00% |
| Rolled-In | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | 100.00% |
| Rolled-In with Hydro Adj. | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.3878% | 24.0946% | 7.5664% | 43.8288% | 6.3483% | 16.7404% | 0.0336% | 100.00% |
| System Generation Factor | | | | | | | | |
| Accord | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | 100.00% |
| Modified Accord | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | 100.00% |
| Rolled-In | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | 100.00% |
| Rolled-In with Hydro Adj. | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.4388% | 25.8332% | 8.1987% | 43.5378% | 5.9186% | 15.0396% | 0.0334% | 100.00% |

Utah Results of Operations
 June 2019
 2017 Protocol Adjustment

| | Total | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC |
|--|--------------------|-------------------|--------------------|-------------------|------------------|----------------|------------------|-------------|
| 2017 Protocol Baseline ECD | (11,840,038) | (324,482) | (10,500,000) | - | - | 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 | (2,765,555) | - | (7,900,000) | - | 4,400,000 | 985,542 | (251,098) | - |

10. NORMALIZED ALLOCATION FACTORS

Utah Results of Operations
June 2019
2017 Protocol 13-Month Average
Normalized Factors

Utah Results of Operations
June 2019

| 13-MONTH AVERAGE FACTORS | | 2017 PROTOCOL | | | | | | | | | |
|---|----------|---------------|----------|------------|----------|-----------|----------|----------|---------|---------------|-----------|
| DESCRIPTION | FACTOR | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
| Situs | S | - | - | - | - | - | - | - | - | - | Situs |
| System Generation | SG | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | | | Pg 10.19 |
| System Generation (Pac. Power Costs on SG) | SG-P | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | | | Pg 10.19 |
| System Generation (R.M.P. Costs on SG) | SG-U | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | | | Pg 10.19 |
| Divisional Generation - Pac. Power | DGP | 2.9450% | 54.4261% | 16.2345% | 0.0000% | 0.0000% | 26.3944% | 0.0000% | | | Pg 10.19 |
| Divisional Generation - R.M.P. | DGU | 0.0000% | 0.0000% | 0.0000% | 84.0116% | 11.2815% | 4.6421% | 0.0648% | | | Pg 10.19 |
| System Capacity | SC | 1.4163% | 26.4863% | 7.8876% | 43.9446% | 5.7153% | 14.5159% | 0.0339% | | | Pg 10.19 |
| System Energy | SE | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | | | Pg 10.19 |
| System Energy (Pac. Power Costs on SE) | SE-P | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | | | Pg 10.19 |
| System Energy (R.M.P. Costs on SE) | SE-U | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | | | Pg 10.19 |
| Divisional Energy - Pac. Power | DEP | 2.9235% | 52.0503% | 15.6076% | 0.0000% | 0.0000% | 29.4186% | 0.0000% | | | Pg 10.19 |
| Divisional Energy - R.M.P. | DEU | 0.0000% | 0.0000% | 0.0000% | 82.6524% | 12.1568% | 5.1274% | 0.0634% | | | Pg 10.19 |
| System Overhead | SO | 2.0825% | 27.2765% | 7.6504% | 43.3613% | 5.7003% | 13.9048% | 0.0241% | 0.0000% | 0.0000% | Pg 10.8 |
| System Overhead (Pac. Power Costs on SO) | SO-P | 2.0825% | 27.2765% | 7.6504% | 43.3613% | 5.7003% | 13.9048% | 0.0241% | | | Pg 10.8 |
| System Overhead (R.M.P. Costs on SO) | SO-U | 2.0825% | 27.2765% | 7.6504% | 43.3613% | 5.7003% | 13.9048% | 0.0241% | | | 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 | 2.0825% | 27.2765% | 7.6504% | 43.3613% | 5.7003% | 13.9048% | 0.0241% | 0.0000% | 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 | 1.8910% | 26.3802% | 7.4383% | 44.4570% | 5.7422% | 14.0489% | 0.0249% | 0.0175% | 0.0000% | Pg 10.7 |
| Seasonal System Capacity Combustion Turbine | SSCCT | 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 | SSGC | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Seasonal System Generation Combustion Turbine | 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 | 3.2145% | 26.4707% | 6.4394% | 48.3690% | 4.9872% | 10.5191% | 0.0000% | | | Pg 10.6 |
| Divisional Generation - Huntington | DGUH | 0.0000% | 0.0000% | 0.0000% | 84.0116% | 11.2815% | 4.6421% | 0.0648% | | | Pg 10.19 |
| Divisional Energy - Huntington | DEUH | 0.0000% | 0.0000% | 0.0000% | 82.6524% | 12.1568% | 5.1274% | 0.0634% | | | Pg 10.19 |
| Division Net Plant General-Mine - Pac. Power | DNPGMP | 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 | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | | | Pg 10.6 |
| Division Net Plant Intangible - Pac. Power | DNPIP | 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 | SNPPH-P | 1.4014% | 25.8992% | 7.7254% | 43.6405% | 5.8603% | 14.9714% | 0.0336% | 0.4682% | 0.0000% | Pg 10.4 |
| System Net Hydro Plant-R.M.P. | SNPPH-U | 1.4014% | 25.8992% | 7.7254% | 43.6405% | 5.8603% | 14.9714% | 0.0336% | 0.4682% | 0.0000% | Pg 10.4 |
| Customer - System | CN | 2.4072% | 31.2800% | 6.9696% | 47.6825% | 4.1854% | 7.4752% | 0.0000% | 0.0000% | 0.0000% | Pg 10.10 |
| Customer - Pac. Power | CNP | 5.0889% | 66.1264% | 14.7339% | 0.0000% | 0.0000% | 14.0508% | 0.0000% | 0.0000% | 0.0000% | Pg 10.11 |
| Customer - R.M.P. | CNU | 0.0000% | 0.0000% | 0.0000% | 90.4849% | 7.9425% | 1.5726% | 0.0000% | 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% | 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 | OPRV-WY | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | | Not Used |
| Excise Tax - superfund | EXCTAX | 2.6388% | 27.9873% | 7.7675% | 39.8657% | 6.6808% | 14.5098% | -0.0279% | 1.3301% | -0.7521% | Pg 10.12 |
| Interest | INT | 1.8910% | 26.3802% | 7.4383% | 44.4570% | 5.7422% | 14.0489% | 0.0249% | 0.0175% | 0.0000% | Pg 10.7 |
| CIAC | CIAC | 3.2145% | 26.4707% | 6.4394% | 48.3690% | 4.9872% | 10.5191% | 0.0000% | | | Pg 10.11 |
| Idaho State Income Tax | IDSIT | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | | | 0.0000% |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Bad Debt Expense | BADDEBT | 5.5038% | 34.8893% | 12.5628% | 34.1550% | 5.4043% | 7.4848% | 0.0000% | 0.0000% | 0.0000% | Pg 10.10 |

Utah Results of Operations

June 2019

13-MONTH AVERAGE FACTORS

| DESCRIPTION | 2017 PROTOCOL FACTOR | 2017 PROTOCOL FACTOR | | | | | | | | | Page Ref. | |
|--|----------------------|----------------------|----------|------------|----------|----------|----------|----------|-----------|---------------|-----------|----------|
| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | | |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 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 | ITC84 | 3.2870% | 70.9760% | 14.1800% | | | 10.9460% | | | | 0.6110% | Fixed |
| Accumulated Investment Tax Credit 1985 | ITC85 | 5.4200% | 67.6900% | 13.3600% | | | 11.6100% | | | | 1.9200% | Fixed |
| Accumulated Investment Tax Credit 1986 | ITC86 | 4.7890% | 64.6080% | 13.1260% | | | 15.5000% | | | | 1.9770% | Fixed |
| Accumulated Investment Tax Credit 1988 | ITC88 | 4.2700% | 61.2000% | 14.9600% | | | 16.7100% | | | | 2.8600% | Fixed |
| Accumulated Investment Tax Credit 1989 | ITC89 | 4.8806% | 56.3558% | 15.2688% | | | 20.6776% | | | | 2.8172% | Fixed |
| Accumulated Investment Tax Credit 1990 | ITC90 | 1.5047% | 15.9356% | 3.9132% | 46.9355% | 13.9815% | 17.3435% | | | | 0.3860% | Fixed |
| Other Electric | OTHER | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | | 0.0000% | Situs |
| Non-Regulated | NUTIL | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | 100.0000% | Situs |
| System Net Steam Plant | SNPPS | 1.4366% | 26.5494% | 7.9193% | 42.6488% | 6.0381% | 15.3734% | 0.0345% | 0.0000% | | 0.0000% | Pg 10.4 |
| System Net Transmission Plant | SNPT | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | | | | Pg 10.5 |
| System Net Production Plant | SNPP | 1.4227% | 26.2930% | 7.8425% | 43.1892% | 5.9655% | 15.2124% | 0.0342% | 0.0405% | | 0.0000% | Pg 10.5 |
| System Net Hydro Plant | SNPPH | 1.4014% | 25.8992% | 7.7254% | 43.6405% | 5.8603% | 14.9714% | 0.0336% | 0.4682% | | 0.0000% | Pg 10.4 |
| System Net Nuclear Plant | SNPPN | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | | | | Pg 10.4 |
| System Net Other Production Plant | SNPPO | 1.4080% | 26.0229% | 7.7615% | 43.8447% | 5.8877% | 15.0414% | 0.0338% | 0.0000% | | 0.0000% | Pg 10.5 |
| System Net General Plant | SNPG | 2.3610% | 29.0105% | 6.7936% | 40.2616% | 6.4027% | 15.1566% | 0.0140% | | | | Pg 10.6 |
| System Net Intangible Plant | SNPI | 1.7891% | 26.7397% | 7.7613% | 42.9371% | 6.3221% | 14.4262% | 0.0246% | | | | Pg 10.7 |
| Trojan Plant Allocator | TROJP | 1.4042% | 25.8090% | 7.7043% | 43.8008% | 5.9665% | 15.2815% | 0.0337% | | | | Pg 10.13 |
| Trojan Decommissioning Allocator | TROJD | 1.4035% | 25.7715% | 7.6942% | 43.7928% | 5.9803% | 15.3238% | 0.0337% | | | | Pg 10.13 |
| Income Before Taxes | IBT | 2.6381% | 27.9858% | 7.7672% | 39.8701% | 6.6799% | 14.5094% | -0.0279% | 1.3288% | | -0.7514% | Pg 10.8 |
| DIT Expense | DITEXP | 1.9142% | 27.3980% | 3.2100% | 41.7699% | 4.9355% | 14.7688% | 0.3225% | 0.0000% | | 5.6810% | Pg 10.9 |
| DIT Balance | DITBAL | 2.1631% | 25.7908% | 6.2303% | 44.2523% | 5.6404% | 14.1634% | 0.2450% | 0.0000% | | 1.5148% | Pg 10.10 |
| Tax Depreciation | TAXDEPR | 2.0105% | 26.2820% | 6.2946% | 44.8208% | 5.6802% | 13.5778% | 0.0231% | 0.0000% | | 1.3109% | Pg 10.14 |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| Blank | DONOTUSE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Not Used |
| SCHMAT Depreciation Expense | SCHMDEXP | 2.2531% | 27.9760% | 8.0444% | 41.5840% | 5.5725% | 14.5446% | 0.0253% | 0.0000% | | 0.0000% | Pg 10.13 |
| SCHMDT Amortization Expense | SCHMAEXP | 0.3633% | 6.1810% | 1.4340% | 85.5465% | 1.1916% | 3.4186% | 0.0044% | 1.8605% | | 0.0000% | Pg 10.13 |
| System Generation Cholla Transaction | SGCT | 1.4085% | 26.0298% | 7.7643% | 43.8606% | 5.8898% | 15.0469% | | | | | Not Used |

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
June 2019

| DESCRIPTION OF FACTOR | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
|-------------------------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|-----------|-------|---------------|
| STEAM : | | | | | | | | | | |
| STEAM PRODUCTION PLANT | | | | | | | | | | |
| S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 7,315,238,450 | 102,998,563 | 1,903,499,939 | 567,787,148 | 3,207,425,315 | 430,708,785 | 1,100,345,867 | 2,472,834 | 0 | 0 |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 7,315,238,450 | 102,998,563 | 1,903,499,939 | 567,787,148 | 3,207,425,315 | 430,708,785 | 1,100,345,867 | 2,472,834 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | (82,236,079) | - | - | - | (84,535,252) | 1,242,370 | 1,056,803 | - | - | - |
| DGP | (759,814,452) | (10,698,188) | (197,711,499) | (58,974,548) | (333,146,776) | (44,736,581) | (114,290,012) | (256,847) | 0 | 0 |
| DGU | (748,818,317) | (10,543,362) | (194,850,193) | (58,121,060) | (328,325,432) | (44,089,148) | (112,635,992) | (253,130) | 0 | 0 |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL
FACTOR

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|---|-----------------|-------------------|---------------|-------------------|-----------------|---------------|----------------|-------------|---------------|----------------------|
| SG | (1,434,806,427) | (20,202,076) | (373,351,322) | (111,365,426) | (629,102,453) | (84,478,959) | (215,821,170) | (485,020) | 0 | 0 |
| SG-W | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SSGCH | (239,721,611) | (3,375,280) | (62,378,017) | (18,606,482) | (105,107,874) | (14,114,400) | (36,058,522) | (81,035) | 0 | 0 |
| | (3,265,396,885) | (44,818,907) | (828,291,031) | (247,067,516) | (1,480,217,788) | (186,176,718) | (477,748,893) | (1,076,032) | 0 | 0 |
| TOTAL NET STEAM PLANT | 4,049,841,564 | 58,179,656 | 1,075,208,907 | 320,719,631 | 1,727,207,527 | 244,532,067 | 622,596,974 | 1,396,802 | 0 | 0 |
| SNPPS | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION STEAM | 100.0000% | 1.4366% | 26.5494% | 7.9193% | 42.6488% | 6.0381% | 15.3734% | 0.0345% | 0.0000% | 0.0000% |
| NUCLEAR: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | |
| NUCLEAR PRODUCTION PLANT | | | | | | | | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| TOTAL NUCLEAR PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SNPPN | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION NUCLEAR | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | |
| HYDRO: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| HYDRO PRODUCTION PLANT | | | | | | | | | | |
| S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 1,068,321,917 | 15,041,973 | 277,988,300 | 82,919,984 | 468,414,364 | 62,900,976 | 160,695,186 | 361,134 | 0 | 0 |
| | 1,068,321,917 | 15,041,973 | 277,988,300 | 82,919,984 | 468,414,364 | 62,900,976 | 160,695,186 | 361,134 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION (incl hydro amortization) | | | | | | | | | | |
| S | 3,073,726 | - | - | - | - | - | - | - | 3,073,726 | - |
| DGP | (172,270,465) | (2,425,568) | (44,826,539) | (13,371,123) | (75,533,375) | (10,142,992) | (25,912,634) | (58,234) | 0 | 0 |
| DGU | (30,775,867) | (433,324) | (8,008,196) | (2,388,732) | (13,493,927) | (1,812,031) | (4,629,254) | (10,403) | 0 | 0 |
| SG | (211,842,678) | (2,982,745) | (55,123,634) | (16,442,601) | (92,884,131) | (12,472,936) | (31,865,019) | (71,611) | 0 | 0 |
| | (411,815,283) | (5,841,638) | (107,958,368) | (32,202,456) | (181,911,433) | (24,427,958) | (62,406,907) | (140,249) | 3,073,726 | 0 |
| TOTAL NET HYDRO PRODUCTION PLANT | 656,506,634 | 9,200,336 | 170,029,933 | 50,717,527 | 286,502,930 | 38,473,017 | 98,288,279 | 220,886 | 3,073,726 | 0 |
| SNPPH | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION HYDRO | 100.0000% | 1.4014% | 25.8992% | 7.7254% | 43.6405% | 5.8603% | 14.9714% | 0.0336% | 0.4682% | 0.0000% |
| OTHER: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL) | | | | | | | | | | |
| S | 74,986 | - | 74,986 | - | - | - | - | - | - | - |
| DGP & DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | 4,032,146,419 | 56,772,625 | 1,049,205,780 | 312,963,266 | 1,767,927,127 | 237,405,916 | 606,508,684 | 1,363,022 | 0 | 0 |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4,032,221,405 | 56,772,625 | 1,049,280,766 | 312,963,266 | 1,767,927,127 | 237,405,916 | 606,508,684 | 1,363,022 | 0 | 0 |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | |
| S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DGP | (718,507,906) | (10,116,592) | (186,963,113) | (55,768,456) | (315,035,588) | (42,304,522) | (108,076,751) | (242,883) | 0 | 0 |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SG | (390,994,002) | (5,505,196) | (101,740,642) | (30,347,797) | (171,434,475) | (23,021,061) | (58,812,660) | (132,171) | 0 | 0 |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL FACTOR

| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|---|-----------------|-------------------|-----------------|-------------------|-----------------|---------------|----------------|-------------|--------------|----------------------|-----------|
| SSGCT | (35,910,676) | (505,622) | (9,344,326) | (2,787,280) | (15,745,326) | (2,114,359) | (5,401,624) | (12,139) | 0 | 0 | |
| | (1,145,412,585) | (16,127,410) | (298,048,081) | (88,903,533) | (502,215,389) | (67,439,943) | (172,291,035) | (387,194) | 0 | 0 | |
| TOTAL NET OTHER PRODUCTION PLANT | 2,886,808,820 | 40,645,215 | 751,232,684 | 224,059,732 | 1,265,711,739 | 169,965,973 | 434,217,649 | 975,828 | 0 | 0 | |
| SNPPO | | | | | | | | | | | |
| SYSTEM NET PLANT PRODUCTION OTHER | 100.0000% | 1.4080% | 26.0229% | 7.7615% | 43.8447% | 5.8877% | 15.0414% | 0.0338% | 0.0000% | 0.0000% | |
| PRODUCTION: | | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated | |
| TOTAL PRODUCTION PLANT | | | | | | | | | | | |
| 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 | 12,415,706,786 | 174,813,161 | 3,230,694,019 | 963,670,397 | 5,443,766,806 | 731,015,676 | 1,867,549,737 | 4,196,989 | 0 | 0 | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 12,415,781,772 | 174,813,161 | 3,230,769,005 | 963,670,397 | 5,443,766,806 | 731,015,676 | 1,867,549,737 | 4,196,989 | 0 | 0 | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| S | (79,162,352) | - | - | - | (84,535,252) | 1,242,370 | 1,056,803 | - | 3,073,726 | - | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SG | (4,743,462,401) | (66,787,954) | (1,234,297,481) | (368,173,506) | (2,079,809,358) | (279,286,990) | (713,503,638) | (1,603,474) | 0 | 0 | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | (4,822,624,753) | (66,787,954) | (1,234,297,481) | (368,173,506) | (2,164,344,610) | (278,044,620) | (712,446,835) | (1,603,474) | 3,073,726 | 0 | |
| TOTAL NET PRODUCTION PLANT | 7,593,157,018 | 108,025,207 | 1,996,471,524 | 595,496,891 | 3,279,422,196 | 452,971,057 | 1,155,102,902 | 2,593,516 | 3,073,726 | 0 | |
| SNPP | | | | | | | | | | | |
| SYSTEM NET PRODUCTION PLANT | 100.0000% | 1.4227% | 26.2930% | 7.8425% | 43.1892% | 5.9655% | 15.2124% | 0.0342% | 0.0405% | 0.0000% | |
| TRANSMISSION: | | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| TRANSMISSION PLANT | | | | | | | | | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SG | 6,353,306,611 | 89,454,562 | 1,653,195,426 | 493,124,847 | 2,785,658,540 | 374,071,876 | 955,653,697 | 2,147,664 | | | |
| | 6,353,306,611 | 89,454,562 | 1,653,195,426 | 493,124,847 | 2,785,658,540 | 374,071,876 | 955,653,697 | 2,147,664 | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| DGP | (351,627,747) | (4,950,919) | (91,497,140) | (27,292,305) | (154,174,022) | (20,703,243) | (52,891,254) | (118,864) | | | |
| DGU | (418,306,308) | (5,889,753) | (108,847,584) | (32,467,697) | (183,409,775) | (24,629,163) | (62,920,931) | (141,404) | | | |
| SG | (999,168,352) | (14,068,291) | (259,993,835) | (77,552,489) | (438,093,425) | (58,829,331) | (150,293,223) | (337,758) | | | |
| | (1,769,102,407) | (24,908,963) | (460,338,558) | (137,312,490) | (775,677,223) | (104,161,738) | (266,105,409) | (598,025) | | | |
| TOTAL NET TRANSMISSION PLANT | 4,584,204,204 | 64,545,599 | 1,192,856,867 | 355,812,356 | 2,009,981,317 | 269,910,138 | 689,548,288 | 1,549,638 | | | |
| SNPT | | | | | | | | | | | |
| SYSTEM NET PLANT TRANSMISSION | 100.0000% | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | | | |
| DISTRIBUTION: | | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| DISTRIBUTION PLANT - PACIFIC POWER | | | | | | | | | | | |
| S | 3,527,057,851 | 270,759,238 | 2,119,319,732 | 516,637,703 | 0 | 0 | 620,341,178 | 0 | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| S | (1,664,884,122) | (137,142,946) | (1,019,023,578) | (248,973,861) | 0 | 0 | -259,743,738 | 0 | | | |
| | 1,862,173,728 | 133,616,292 | 1,100,296,155 | 267,663,843 | 0 | 0 | 360,597,439 | 0 | | | |
| DNPDP | | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION PACIFIC POWER | 100.0000% | 7.1753% | 59.0867% | 14.3737% | 0.0000% | 0.0000% | 19.3643% | 0.0000% | | | |
| DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER | | | | | | | | | | | |
| S | 3,482,390,128 | 0 | 0 | 0 | 2,993,654,883 | 354,424,390 | 134,310,855 | 0 | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL FACTOR

| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|---|-----------------|-------------------|---------------|-------------------|---------------|---------------|----------------|-------------|-------|---------------|-----------|
| S | (1,187,912,435) | 0 | 0 | 0 | (983,123,980) | (147,122,526) | (57,665,929) | 0 | | | |
| | 2,294,477,693 | 0 | 0 | 0 | 2,010,530,903 | 207,301,863 | 76,644,927 | 0 | | | |
| DNPDU | | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION R.M.P. | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 87.6248% | 9.0348% | 3.3404% | 0.0000% | | | |
| TOTAL NET DISTRIBUTION PLANT | 4,156,651,422 | 133,616,292 | 1,100,296,155 | 267,663,843 | 2,010,530,903 | 207,301,863 | 437,242,366 | 0 | | | |
| DNPD & SNPD | | | | | | | | | | | |
| DIVISION NET PLANT DISTRIBUTION | 100.0000% | 3.2145% | 26.4707% | 6.4394% | 48.3690% | 4.9872% | 10.5191% | 0.0000% | | | |
| GENERAL: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| GENERAL PLANT | | | | | | | | | | | |
| S | 644,208,636 | 19,301,152 | 208,501,836 | 48,269,479 | 228,555,440 | 44,168,239 | 95,412,491 | 0 | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SE | 3,688,601 | 51,017 | 908,323 | 272,366 | 1,606,360 | 236,270 | 613,032 | 1,233 | | | |
| SG | 305,387,970 | 4,299,863 | 79,465,076 | 23,703,310 | 133,899,819 | 17,980,724 | 45,935,945 | 103,233 | | | |
| SO | 310,096,200 | 6,457,803 | 84,583,440 | 23,723,605 | 134,461,887 | 17,676,465 | 43,118,320 | 74,681 | | | |
| CN | 17,840,856 | 429,466 | 5,580,621 | 1,243,444 | 8,506,972 | 746,718 | 1,333,636 | 0 | | | |
| DEU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Remove Capital Lease | (18,033,510) | (202,495) | (4,874,382) | (1,033,188) | (9,155,348) | (781,513) | (1,982,285) | (4,299) | | | |
| | 1,263,188,754 | 30,336,806 | 374,164,914 | 96,179,016 | 497,875,130 | 80,026,902 | 184,431,139 | 174,847 | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| S | (254,535,047) | (7,951,913) | (86,894,097) | (25,543,475) | (83,581,998) | (16,981,406) | (33,582,158) | 0 | | | |
| DGP | (874,649) | (12,315) | (227,593) | (67,888) | (383,497) | (51,498) | (131,563) | (296) | | | |
| DGU | (2,978,795) | (41,941) | (775,113) | (231,205) | (1,306,077) | (175,386) | (448,065) | (1,007) | | | |
| SE | (1,611,195) | (22,284) | (396,759) | (118,971) | (701,664) | (103,204) | (267,775) | (539) | | | |
| SG | (108,854,480) | (1,532,671) | (28,325,050) | (8,448,962) | (47,728,125) | (6,409,166) | (16,373,708) | (36,797) | | | |
| SO | (113,572,123) | (2,365,157) | (30,978,518) | (8,688,724) | (49,246,402) | (6,473,970) | (15,792,000) | (27,352) | | | |
| CN | (6,483,379) | (156,068) | (2,028,001) | (451,868) | (3,091,439) | (271,358) | (484,644) | 0 | | | |
| SSGCT | (106,571) | (1,501) | (27,731) | (8,272) | (46,727) | (6,275) | (16,030) | (36) | | | |
| SSGCH | (2,647,360) | (37,275) | (688,870) | (205,480) | (1,160,756) | (155,872) | (398,211) | (895) | | | |
| | (491,663,598) | (12,121,126) | (150,341,732) | (43,764,844) | (187,246,684) | (30,628,136) | (67,494,155) | (66,921) | | | |
| TOTAL NET GENERAL PLANT | 771,525,156 | 18,215,679 | 223,823,183 | 52,414,171 | 310,628,446 | 49,398,766 | 116,936,984 | 107,926 | | | |
| SNPG | | | | | | | | | | | |
| SYSTEM NET GENERAL PLANT | 100.0000% | 2.3610% | 29.0105% | 6.7936% | 40.2616% | 6.4027% | 15.1566% | 0.0140% | | | |
| MINING: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| GENERAL MINING PLANT | | | | | | | | | | | |
| SE | 120,717,489 | 1,669,645 | 29,726,840 | 8,913,771 | 52,571,631 | 7,732,447 | 20,062,806 | 40,347 | | | |
| LESS ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | 120,717,489 | 1,669,645 | 29,726,840 | 8,913,771 | 52,571,631 | 7,732,447 | 20,062,806 | 40,347 | | | |
| SNPM | | | | | | | | | | | |
| SYSTEM NET PLANT MINING | 100.0000% | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | | | |
| INTANGIBLE: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | | | |
| INTANGIBLE PLANT | | | | | | | | | | | |
| S | 22,054,793 | 481,167 | 4,609,225 | 2,036,363 | 5,276,293 | 4,371,145 | 5,280,600 | 0 | | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| DGU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SE | 6,763 | 94 | 1,665 | 499 | 2,945 | 433 | 1,124 | 2 | | | |
| CN | 170,389,273 | 4,101,616 | 53,297,775 | 11,875,520 | 81,245,921 | 7,131,542 | 12,736,900 | 0 | | | |
| SG | 288,546,905 | 4,062,741 | 75,082,859 | 22,396,156 | 126,515,719 | 16,989,151 | 43,402,740 | 97,540 | | | |

Utah Results of Operations
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DESCRIPTION

2017 PROTOCOL
FACTOR

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|---|------------------|-------------------|-----------------|-------------------|-----------------|---------------|-----------------|-------------|---------------|----------------------|
| SO | 383,396,078 | 7,984,284 | 104,577,093 | 29,331,341 | 166,245,701 | 21,854,789 | 53,310,537 | 92,334 | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SSGCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | 864,393,812 | 16,629,901 | 237,568,617 | 65,639,880 | 379,286,578 | 50,347,060 | 114,731,900 | 189,876 | | |
| LESS ACCUMULATED AMORTIZATION | | | | | | | | | | |
| S | (1,141,342) | (1,789) | (100,516) | (3,024) | (17,355) | (919,335) | (99,324) | 0 | | |
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| DGU | (481,584) | (6,781) | (125,313) | (37,379) | (211,155) | (28,355) | (72,439) | (163) | | |
| SE | (6,469) | (89) | (1,593) | (478) | (2,817) | (414) | (1,075) | (2) | | |
| CN | (131,935,635) | (3,175,959) | (41,269,474) | (9,195,440) | (62,910,253) | (5,522,088) | (9,862,422) | 0 | | |
| SG | (124,117,835) | (1,747,579) | (32,296,731) | (9,633,659) | (54,420,466) | (7,307,847) | (18,669,596) | (41,957) | | |
| SO | (287,471,945) | (5,986,649) | (78,412,331) | (21,992,759) | (124,651,706) | (16,386,810) | (39,972,458) | (69,232) | | |
| SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| SSGCH | (111,837) | (1,575) | (29,101) | (8,680) | (49,036) | (6,585) | (16,822) | (38) | | |
| | (545,266,648) | (10,920,421) | (152,235,060) | (40,871,418) | (242,262,786) | (30,171,434) | (68,694,137) | (111,391) | | |
| TOTAL NET INTANGIBLE PLANT | 319,127,163 | 5,709,480 | 85,333,556 | 24,768,461 | 137,023,792 | 20,175,626 | 46,037,763 | 78,484 | | |
| SNPI | 100.0000% | 1.7891% | 26.7397% | 7.7613% | 42.9371% | 6.3221% | 14.4262% | 0.0246% | | |
| SYSTEM NET INTANGIBLE PLANT | | | | | | | | | | |
| GROSS PLANT: | | | | | | | | | | |
| | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | OTHER | Non-Regulated |
| PRODUCTION PLANT | 12,415,781,772 | 174,813,161 | 3,230,769,005 | 963,670,397 | 5,443,766,806 | 731,015,676 | 1,867,549,737 | 4,196,989 | 0 | 0 |
| TRANSMISSION PLANT | 6,353,306,611 | 89,454,562 | 1,653,195,426 | 493,124,847 | 2,785,658,540 | 374,071,876 | 955,653,697 | 2,147,664 | 0 | 0 |
| DISTRIBUTION PLANT | 7,009,447,979 | 270,759,238 | 2,119,319,732 | 516,637,703 | 2,993,654,883 | 354,424,390 | 754,652,033 | 0 | 0 | 0 |
| GENERAL PLANT | 1,383,906,243 | 32,006,451 | 403,891,755 | 105,092,787 | 550,446,762 | 87,759,349 | 204,493,945 | 215,194 | 0 | 0 |
| INTANGIBLE PLANT | 864,393,812 | 16,629,901 | 237,568,617 | 65,639,880 | 379,286,578 | 50,347,060 | 114,731,900 | 189,876 | 0 | 0 |
| TOTAL GROSS PLANT | 28,026,836,416 | 583,663,313 | 7,644,744,534 | 2,144,165,614 | 12,152,813,568 | 1,597,618,351 | 3,897,081,312 | 6,749,723 | 0 | 0 |
| GPS | 100.0000% | 2.0825% | 27.2765% | 7.6504% | 43.3613% | 5.7003% | 13.9048% | 0.0241% | 0.0000% | 0.0000% |
| ACCUMULATED DEPRECIATION AND AMORTIZATION | | | | | | | | | | |
| PRODUCTION PLANT | (4,822,624,753) | (66,787,954) | (1,234,297,481) | (368,173,506) | (2,164,344,610) | (278,044,620) | (712,446,835) | (1,603,474) | 3,073,726 | 0 |
| TRANSMISSION PLANT | (1,769,102,407) | (24,908,963) | (460,338,558) | (137,312,490) | (775,677,223) | (104,161,738) | (266,105,409) | (598,025) | 0 | 0 |
| DISTRIBUTION PLANT | (2,852,796,557) | (137,142,946) | (1,019,023,578) | (248,973,861) | (983,123,980) | (147,122,526) | (317,409,667) | 0 | 0 | 0 |
| GENERAL PLANT | (491,663,598) | (12,121,126) | (150,341,732) | (43,764,844) | (187,246,684) | (30,628,136) | (67,494,155) | (66,921) | 0 | 0 |
| INTANGIBLE PLANT | (545,266,648) | (10,920,421) | (152,235,060) | (40,871,418) | (242,262,786) | (30,171,434) | (68,694,137) | (111,391) | 0 | 0 |
| | (10,481,453,963) | (251,881,411) | (3,016,236,409) | (839,096,120) | (4,352,655,283) | (590,128,453) | (1,432,150,203) | (2,379,811) | 3,073,726 | 0 |
| NET PLANT | 17,545,382,453 | 331,781,903 | 4,628,508,126 | 1,305,069,494 | 7,800,158,285 | 1,007,489,898 | 2,464,931,109 | 4,369,912 | 3,073,726 | 0 |
| SNP | 100.0000% | 1.8910% | 26.3802% | 7.4383% | 44.4570% | 5.7422% | 14.0489% | 0.0249% | 0.0175% | 0.0000% |
| SYSTEM NET PLANT FACTOR (SNP) | | | | | | | | | | |
| NON-REGULATED RELATED INTEREST PERCENTAGE | 0.0000% | | | | | | | | | |
| INT | | | | | | | | | | |
| INTEREST FACTOR SNP - NON-REGULATED | 100.0000% | 1.8910% | 26.3802% | 7.4383% | 44.4570% | 5.7422% | 14.0489% | 0.0249% | 0.0175% | 0.0000% |
| TOTAL GROSS PLANT (LESS SO FACTOR) | 27,335,513,499 | 569,266,404 | 7,456,175,728 | 2,091,276,633 | 11,853,046,645 | 1,558,210,758 | 3,800,954,101 | 6,583,231 | 0 | 0 |
| SO | 100.0000% | 2.0825% | 27.2765% | 7.6504% | 43.3613% | 5.7003% | 13.9048% | 0.0241% | 0.0000% | 0.0000% |
| SYSTEM OVERHEAD FACTOR (SO) | | | | | | | | | | |

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2017 PROTOCOL
FACTOR

| DESCRIPTION | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|------------------------------|---------------|------------|-------------|------------|-------------|------------|-------------|-----------|------------|---------------|-----------|
| IBT | | | | | | | | | | | |
| INCOME BEFORE TAXES | | | | | | | | | | | |
| INCOME BEFORE STATE TAXES | 1,029,559,632 | 27,168,033 | 288,146,328 | 79,971,016 | 410,441,425 | 68,783,145 | 149,387,239 | (287,538) | 13,693,745 | (7,743,761) | |
| Interest Synchronization | 970,812 | 18,358 | 256,102 | 72,211 | 431,594 | 55,746 | 136,388 | 242 | 170 | - | |
| | 1,030,530,444 | 27,186,391 | 288,402,431 | 80,043,227 | 410,873,019 | 68,838,891 | 149,523,628 | (287,297) | 13,693,915 | (7,743,761) | |
| INCOME BEFORE TAXES (FACTOR) | 100.0000% | 2.6381% | 27.9858% | 7.7672% | 39.8701% | 6.6799% | 14.5094% | -0.0279% | 1.3288% | -0.7514% | |

See Calculation of EXCTAX

| DITEXP: | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
|----------------------------|--------------|------------|-------------|------------|--------------|-------------|-------------|-----------|-------|---------------|
| Pacific Power | | | | | | | | | | |
| Production | S | 0 | | | | | | | | |
| Transmission | S | 0 | | | | | | | | |
| Distribution | S | 0 | | | | | | | | |
| General | S | 0 | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | |
| Non-Regulated | NUTIL | 0 | | | | | | | | |
| Total Pacific Power | (2,237,372) | (310,620) | (3,336,323) | (686,903) | (112,575) | 47 | (1,178,268) | 19 | 0 | 3,387,251 |
| Rocky Mountain Power | | | | | | | | | | |
| Production | S | 0 | | | | | | | | |
| Transmission | S | 0 | | | | | | | | |
| Distribution | S | 0 | | | | | | | | |
| General | S | 0 | | | | | | | | |
| Mining Plant | S | 0 | | | | | | | | |
| Non-Regulated | NUTIL | 0 | | | | | | | | |
| Total Rocky Mountain Power | (12,421,380) | (492) | 281 | (1,486) | (10,186,954) | (1,590,928) | (593,284) | (48,517) | 0 | 0 |
| PC (Post Merger) | | | | | | | | | | |
| Prod / Other Prod | S | 0 | | | | | | | | |
| Cholla Unit 4 | S | 0 | | | | | | | | |
| Gadsby Unit 4, 5 & 6 | S | 0 | | | | | | | | |
| Hydro-PPL | S | 0 | | | | | | | | |
| Hydro-UPL | S | 0 | | | | | | | | |
| Transmission | S | 0 | | | | | | | | |
| Distribution | S | 0 | | | | | | | | |
| General/ Intangibles | S | 0 | | | | | | | | |
| Mining | S | 0 | | | | | | | | |
| WCA - CAEE 2007+ | S | 0 | | | | | | | | |
| WCA - CAGE 2007+ | S | 0 | | | | | | | | |
| WCA - CAGW 2007+ | S | 0 | | | | | | | | |
| WCA_CAGW 2007+ -Marengo | S | 0 | | | | | | | | |
| WCA CAGW 2007+ -Goodnoe | S | 0 | | | | | | | | |
| WCA - General 2007+ | S | 0 | | | | | | | | |
| WCA - JBG 2007+ | S | 0 | | | | | | | | |
| Non-Regulated | NUTIL | 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 | 40,512,699 |
| 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 | 43,899,950 |

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2017 PROTOCOL
FACTOR

| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|--------------------------------|-------|---------------|-------------------|---------------|-------------------|---------------|--------------|----------------|-------------|---------------|----------------------|
| Percentage of Total (DITEXP) | | 100.0000% | 1.9142% | 27.3980% | 3.2100% | 41.7699% | 4.9355% | 14.7688% | 0.3225% | 0.0000% | 5.6810% |
| DITBAL: | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
| Pacific Power | | | | | | | | | | | |
| Production | S | 27,220,098 | 1,237,879 | 15,791,293 | 4,955,396 | (608,618) | (42,688) | 5,888,258 | (1,421) | 0 | 0 |
| Transmission | S | 15,178,603 | 583,995 | 8,294,394 | 2,273,101 | 658,184 | (1,318) | 3,370,255 | (7) | 0 | 0 |
| Distribution | S | 9,472,460 | 1,770,825 | 4,949,296 | 2,815,589 | (1,370,701) | 10,524 | 1,296,927 | 0 | 0 | 0 |
| General | S | (728,332) | (3,953) | (313,346) | (15,216) | (249,779) | (11,348) | (134,475) | (216) | 0 | 0 |
| Mining Plant | S | 5,012 | 79 | 1,263 | 387 | 2,105 | 307 | 859 | 12 | 0 | 0 |
| Non-Regulated Plant | NUTIL | (1,493,721) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | (1,493,721) |
| Total Pacific Power | | 49,654,120 | 3,588,824 | 28,722,899 | 10,029,258 | (1,568,809) | (44,523) | 10,421,824 | (1,632) | 0 | (1,493,721) |
| Rocky Mountain Power | | | | | | | | | | | |
| Production | S | 47,828,603 | 4,749 | (956,999) | 25,917 | 39,513,591 | 7,006,087 | 1,896,442 | 338,816 | 0 | 0 |
| Transmission | S | 35,428,532 | 4,954 | 36,758 | 27,381 | 29,940,909 | 3,931,637 | 1,310,207 | 176,685 | 0 | 0 |
| Distribution | S | 26,651,814 | 170,497 | 1,242,478 | 344,063 | 20,323,050 | 3,026,157 | 1,545,569 | 0 | 0 | 0 |
| General | S | (1,028,839) | (13,421) | (287,144) | (49,426) | (374,271) | (129,003) | (174,085) | (1,489) | 0 | 0 |
| Mining Plant | S | 12,879 | 203 | 3,244 | 995 | 5,408 | 790 | 2,207 | 31 | 0 | 0 |
| Non-Regulated Plant | NUTIL | 0 | | | | | 0 | | | | |
| Total Rocky Mountain Power | | 108,892,989 | 166,982 | 38,339 | 348,931 | 89,408,687 | 13,835,668 | 4,580,340 | 514,043 | 0 | 0 |
| PacifiCorp | | | | | | | | | | | |
| Prod / Other Prod | S | 419,767,579 | 7,494,854 | 119,464,461 | 33,794,687 | 171,602,316 | 23,019,371 | 62,956,597 | 1,435,293 | 0 | 0 |
| Cholla Unit 4 | S | 38,176,673 | 536,422 | 9,156,181 | 0 | 15,772,938 | 1,866,583 | 5,979,455 | 97,762 | 0 | 4,767,332 |
| Gadsby Unit 4, 5 & 6 | S | 6,256,581 | 98,527 | 1,600,332 | 0 | 2,715,823 | 357,067 | 945,168 | 19,982 | 0 | 519,682 |
| Hydro-PPL | S | 35,385,874 | 684,889 | 10,509,761 | 2,961,926 | 14,036,636 | 1,853,431 | 5,225,874 | 113,357 | 0 | 0 |
| Hydro-UPL | S | 10,830,685 | 219,890 | 3,234,807 | 943,251 | 4,280,872 | 561,141 | 1,558,821 | 31,904 | 0 | 0 |
| Transmission | S | 273,721,105 | 5,041,390 | 79,884,159 | 22,246,060 | 110,681,265 | 14,707,739 | 40,298,986 | 861,505 | 0 | 0 |
| Distribution | S | 997,655,109 | 35,545,641 | 283,151,916 | 64,342,344 | 468,105,887 | 49,082,430 | 97,419,850 | 0 | 0 | 7,042 |
| General/ Intangibles | S | 41,663,080 | 1,001,412 | 13,451,436 | 3,103,787 | 15,633,597 | 2,335,839 | 6,047,407 | 89,600 | 0 | 2 |
| Mining | S | 3,030 | 46 | 760 | 233 | 1,291 | 193 | 505 | 2 | 0 | 0 |
| WCA - CAEE 2007+ | S | (3,610) | (49) | (827) | 0 | (1,411) | (212) | (550) | (1) | 0 | (560) |
| WCA - CAGE 2007+ | S | 1,820,648,666 | 29,264,757 | 478,162,936 | 0 | 769,225,833 | 102,013,904 | 283,065,337 | 5,820,027 | 0 | 153,095,871 |
| WCA - CAGW 2007+ | S | 435,660,180 | 7,141,302 | 117,738,890 | 95,456,769 | 186,446,556 | 24,907,059 | 68,240,492 | 1,385,659 | 0 | (65,656,546) |
| WCA_CAGW 2007+ -Marengo | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA CAGW 2007+ -Goodnoe | S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA - General 2007+ | S | 188,203,552 | 4,154,294 | 52,257,034 | 12,882,793 | 79,349,925 | 10,554,460 | 26,851,171 | 306,172 | 0 | 1,847,704 |
| WCA - JBG 2007+ | S | 158,314,761 | 2,527,709 | 42,066,042 | 34,628,185 | 68,308,734 | 9,105,388 | 24,607,895 | 367,475 | 0 | (23,296,667) |
| Oregon Extra Book Depreciation | S | (77,310,602) | 0 | (77,310,602) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Regulated Plant | NUTIL | (1,534,186) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,534,186) |
| Total PC (Post Merger) | | 4,347,438,478 | 93,711,082 | 1,133,367,286 | 270,360,035 | 1,906,160,261 | 240,364,395 | 623,197,008 | 10,528,736 | 0 | 69,749,675 |
| Total Deferred Taxes | | 4,505,985,587 | 97,466,889 | 1,162,128,523 | 280,738,224 | 1,994,000,139 | 254,155,540 | 638,199,171 | 11,041,147 | 0 | 68,255,954 |
| Percentage of Total (DITBAL) | | 100.0000% | 2.1631% | 25.7908% | 6.2303% | 44.2523% | 5.6404% | 14.1634% | 0.2450% | 0.0000% | 1.5148% |

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DESCRIPTION

**2017 PROTOCOL
FACTOR**

| | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|-----------------------------------|------------------|---------------|----------------|------|-------|---------|----------|-------|---------------|-----------|
| OPRV-WY | | | | | | | | | | |
| | Pacific Division | Utah Division | Combined Total | | | | | | | |
| Total Sales to Ultimate Customers | 0 | 0 | 0 | | | | | | | |
| Less: Uncollectibles (net) | 0 | 0 | 0 | | | | | | | |
| Total Interstate Revenues | <u>0</u> | <u>0</u> | <u>0</u> | | | | | | | |
| | 0.0000% | 0.0000% | 0.0000% | | | | | | | |

OPRV-ID

| | | | | | | | | | | |
|-----------------------------------|------------------|---------------|----------------|--|--|--|--|--|--|--|
| | Pacific Division | Utah Division | Combined Total | | | | | | | |
| Total Sales to Ultimate Customers | 0 | 0 | 0 | | | | | | | |
| Less: Interstate Sales for Resale | | | | | | | | | | |
| 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 | <u>0</u> | <u>0</u> | <u>0</u> | | | | | | | |
| | 0.0000% | 0.0000% | 0.0000% | | | | | | | |

BADDEBT

| | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>OTHER</u> | <u>Non-Regulated</u> |
|---|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|----------------------|
| Account 904 Balance | 13,331,011 | 733,716 | 4,651,090 | 1,674,748 | 4,553,213 | 720,445 | 997,799 | 0 | 0 | 0 |
| Bad Debts Expense Allocation Factor - BADDEBT | 100.0000% | 5.5038% | 34.8893% | 12.5628% | 34.1550% | 5.4043% | 7.4848% | 0.0000% | 0.0000% | 0.0000% |

Customer Factors

| | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>Other</u> | <u>Non-Regulated</u> |
|---|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|----------------------|
| Total Electric Customers | 1,968,078 | 47,376 | 615,615 | 137,168 | 938,430 | 82,373 | 147,117 | 0 | 0 | 0 |
| CN | | | | | | | | | | |
| Customer System factor - CN | 100.0000% | 2.4072% | 31.2800% | 6.9696% | 47.6825% | 4.1854% | 7.4752% | 0.0000% | 0.0000% | 0.0000% |
| Pacific Power Customers | 930,966 | 47,376 | 615,615 | 137,168 | 0 | 0 | 130807.8333 | 0 | 0 | 0 |
| CNP | | | | | | | | | | |
| Customer Service Pacific Power factor - CNP | 100.0000% | 5.0889% | 66.1264% | 14.7339% | 0.0000% | 0.0000% | 14.0508% | 0.0000% | 0.0000% | 0.0000% |
| Rocky Mountain Power Customers | 1,037,112 | 0 | 0 | 0 | 938,430 | 82,373 | 16,310 | 0 | 0 | 0 |
| CNU | | | | | | | | | | |
| Customer Service R.M.P. factor - CNU | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 90.4849% | 7.9425% | 1.5726% | 0.0000% | 0.0000% | 0.0000% |

| CIAC | <u>TOTAL</u> | <u>California</u> | <u>Oregon</u> | <u>Washington</u> | <u>Utah</u> | <u>Idaho</u> | <u>Wyoming</u> | <u>FERC</u> | <u>Other</u> | <u>Non-Regulated</u> |
|-------------|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|----------------------|
|-------------|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|----------------------|

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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. |
|------------------------------------|----------------------|-------------|---------------|-------------|---------------|-------------|-------------|----------|---------|---------------|-----------|
| TOTAL NET DISTRIBUTION PLANT | 4,156,651,422 | 133,616,292 | 1,100,296,155 | 267,663,843 | 2,010,530,903 | 207,301,863 | 437,242,366 | 0 | 0 | 0 | |
| CIAC FACTOR: Same as (SNPD Factor) | 100.0000% | 3.2145% | 26.4707% | 6.4394% | 48.3690% | 4.9872% | 10.5191% | 0.0000% | 0.0000% | 0.0000% | |

| IDSIT | Total Company | Idaho - PPL | Idaho - UPL | Idaho Total |
|-----------------------------------|---------------|-------------|-------------|-------------|
| Payroll | 0 | 0 | 0 | 0 |
| Idaho State Income Tax Allocation | | 0.0000% | 0.0000% | 0.0000% |
| Property | 0 | 0 | 0 | 0 |
| | | 0.0000% | 0.0000% | 0.0000% |
| Sales | 0 | 0 | 0 | 0 |
| | | 0.0000% | 0.0000% | 0.0000% |
| Average | | 0.0000% | 0.0000% | |
| Idaho - PPL Factor | | 0.0000% | 0.0000% | |
| Idaho - UPL Factor | | 0.0000% | 0.0000% | |
| | | 0.0000% | 0.0000% | |

| EXCTAX | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
|--|-------------|------------|-------------|------------|-------------|------------|-------------|-----------|------------|---------------|
| Excise Tax (Superfund) | | | | | | | | | | |
| Total Taxable Income | 982,817,624 | 25,934,604 | 275,064,485 | 76,340,332 | 391,807,384 | 65,660,390 | 142,605,059 | (274,484) | 13,072,049 | (7,392,195) |
| Less Other Electric Items: | | | | | | | | | | |
| 419 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40910 OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT OTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHMDT (Steam) OTH | | | | | | | | | | |
| Total Taxable Income Excluding Other | 982,817,624 | 25,934,604 | 275,064,485 | 76,340,332 | 391,807,384 | 65,660,390 | 142,605,059 | (274,484) | 13,072,049 | (7,392,195) |
| Excise Tax (Superfund) Factor - EXCTAX | 100.0000% | 2.6388% | 27.9873% | 7.7675% | 39.8657% | 6.6808% | 14.5098% | -0.0279% | 1.3301% | -0.7521% |

| Trojan Allocators | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated |
|-------------------|-------------|------------|-----------|------------|-----------|-----------|-----------|-------|-------|---------------|
| Premierger | | | | | | | | | | |
| Dec 1991 Plant | 16,918,976 | | | | | | | | | |
| Dec 1992 Plant | 17,094,202 | | | | | | | | | |
| Average | 17,006,589 | 239,453 | 4,425,289 | 1,320,001 | 7,456,676 | 1,001,319 | 2,558,103 | 5,749 | 0 | 0 |
| Dec 1991 Reserve | (7,851,432) | | | | | | | | | |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS

| DESCRIPTION | | 2017 PROTOCOL FACTOR | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|--|-------|----------------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|----------------------|-----------|
| Dec 1992 Reserve | | (8,434,030) | | | | | | | | | | |
| Average | | (8,142,731) | (114,650) | (2,118,822) | (632,015) | (3,570,246) | (479,430) | (1,224,816) | (2,753) | 0 | 0 | |
| Postmerger | | | | | | | | | | | | |
| Dec 1991 Plant | | 4,284,960 | | | | | | | | | | |
| Dec 1992 Plant | | 3,485,613 | | | | | | | | | | |
| Average | | 3,885,287 | 54,705 | 1,010,991 | 301,564 | 1,703,535 | 228,759 | 584,418 | 1,313 | 0 | 0 | |
| Dec 1991 Reserve | | (129,394) | | | | | | | | | | |
| Dec 1992 Reserve | | (240,609) | | | | | | | | | | |
| Average | | (185,002) | (2,605) | (48,139) | (14,359) | (81,116) | (10,893) | (27,828) | (63) | 0 | 0 | |
| Net Plant | | 12,564,143 | 176,903 | 3,269,319 | 975,192 | 5,508,850 | 739,755 | 1,889,877 | 4,247 | 0 | 0 | |
| Division Net Plant Nuclear Pacific Power | | DNPPNP | 100.0000% | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | 0.0000% | 0.0000% |
| Division Net Plant Nuclear Rocky Mountain Power | | DNPPNP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| System Net Nuclear Plant | | SNNP | 100.0000% | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | 0.0000% | 0.0000% |
| Account 182.22 | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated | |
| Pre-merger | (101) | 17,094,202 | 240,686 | 4,448,086 | 1,326,801 | 7,495,091 | 1,006,478 | 2,571,281 | 5,779 | 0 | 0 | |
| | | (108) SG | (8,434,030) | (118,751) | (2,194,621) | (654,624) | (3,697,968) | (496,581) | (1,268,633) | (2,851) | 0 | 0 |
| Post-merger | (101) | 3,485,613 | 49,077 | 906,992 | 270,543 | 1,528,295 | 205,227 | 524,300 | 1,178 | 0 | 0 | |
| | | (108) SG | (240,609) | (3,388) | (62,609) | (18,675) | (105,497) | (14,167) | (36,192) | (81) | 0 | 0 |
| | | (107) SG | 1,778,549 | 25,042 | 462,797 | 138,046 | 779,819 | 104,718 | 267,526 | 601 | 0 | 0 |
| | | (120) SE | 1,975,759 | 27,327 | 486,533 | 145,890 | 860,429 | 126,555 | 328,364 | 660 | 0 | 0 |
| | | (228) SG | 7,220,849 | 101,670 | 1,878,939 | 560,461 | 3,166,039 | 425,151 | 1,086,148 | 2,441 | 0 | 0 |
| | | (228) SG | 1,472,376 | 20,731 | 383,127 | 114,281 | 645,575 | 86,691 | 221,472 | 498 | 0 | 0 |
| | | (228) SNNP | 3,531,000 | 49,716 | 918,802 | 274,066 | 1,548,195 | 207,899 | 531,127 | 1,194 | 0 | 0 |
| | | (228) SE | 1,743,025 | 24,108 | 429,222 | 128,705 | 759,075 | 111,648 | 289,684 | 583 | 0 | 0 |
| Total Acct 182.22 | | 29,626,734 | 416,219 | 7,657,269 | 2,285,493 | 12,979,054 | 1,763,619 | 4,515,079 | 10,001 | 0 | 0 | |
| Revised Study | (228) | 112,680 | 1,587 | 29,320 | 8,746 | 49,405 | 6,634 | 16,949 | 38 | 0 | 0 | |
| | | (228) SE | 941,950 | 13,028 | 231,956 | 69,554 | 410,213 | 60,336 | 156,549 | 315 | 0 | 0 |
| December 1993 Adj. | | 1,054,630 | 14,615 | 261,277 | 78,299 | 459,618 | 66,970 | 173,498 | 353 | 0 | 0 | |
| Adjusted Acct 182.22 | | 30,681,364 | 430,833 | 7,918,546 | 2,363,793 | 13,438,673 | 1,830,589 | 4,688,576 | 10,354 | 0 | 0 | |
| TROJP | | 100.0000% | 1.4042% | 25.8090% | 7.7043% | 43.8008% | 5.9665% | 15.2815% | 0.0337% | 0.0000% | 0.0000% | |
| Trojan Plant Allocator | | | | | | | | | | | | |
| Account 228.42 | | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated | |
| Plant - Premerger | | 7,220,849 | 101,670 | 1,878,939 | 560,461 | 3,166,039 | 425,151 | 1,086,148 | 2,441 | 0 | 0 | |
| - Postmerger | | 1,472,376 | 20,731 | 383,127 | 114,281 | 645,575 | 86,691 | 221,472 | 498 | 0 | 0 | |
| Storage Facility | | 1,743,025 | 24,108 | 429,222 | 128,705 | 759,075 | 111,648 | 289,684 | 583 | 0 | 0 | |
| Transition Costs | | 3,531,000 | 49,716 | 918,802 | 274,066 | 1,548,195 | 207,899 | 531,127 | 1,194 | 0 | 0 | |
| Total Acct 228.42 | | 13,967,250 | 196,225 | 3,610,091 | 1,077,513 | 6,118,885 | 831,389 | 2,128,432 | 4,715 | 0 | 0 | |
| Transition Costs | | 112,680 | 1,587 | 29,320 | 8,746 | 49,405 | 6,634 | 16,949 | 38 | 0 | 0 | |
| Storage Facility | | 941,950 | 13,028 | 231,956 | 69,554 | 410,213 | 60,336 | 156,549 | 315 | 0 | 0 | |
| December 1993 Adj. | | 1,054,630 | 14,615 | 261,277 | 78,299 | 459,618 | 66,970 | 173,498 | 353 | 0 | 0 | |
| Adjusted Acct 228.42 | | 15,021,880 | 210,840 | 3,871,368 | 1,155,812 | 6,578,504 | 898,360 | 2,301,930 | 5,068 | 0 | 0 | |
| TROJD | | 100.0000% | 1.4035% | 25.7715% | 7.6942% | 43.7928% | 5.9803% | 15.3238% | 0.0337% | 0.0000% | 0.0000% | |
| Trojan Decommissioning Allocator | | | | | | | | | | | | |

Utah Results of Operations
June 2019
13-MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL
FACTOR

| | | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC-UPL | OTHER | NON-REGULATED | Page Ref. |
|--|--------------|-------------------|---------------|-------------------|-------------|--------------|----------------|-------------|--------------|----------------------|-----------|
| SCHMA | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated | |
| Amortization Expense : | | | | | | | | | | | |
| Amortization of Limited Term Plant | Acct 404 | 47,975,867 | 787,348 | 11,047,961 | 3,001,067 | 21,575,624 | 2,116,285 | 5,186,714 | 8,705 | 4,252,162 | 0 |
| Amortization of Other Electric Plant | Acct 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization of Plant Acquisitions | Acct 406 | 5,083,195 | 67,324 | 1,244,211 | 371,130 | 2,398,149 | 281,530 | 719,234 | 1,616 | 0 | 0 |
| Amort of Prop. Losses, Unrecovered Plant, etc. | Acct 407 | 182,170,410 | 0 | 2,247,468 | 966 | 177,256,828 | 405,253 | 2,135,605 | 0 | 124,290 | 0 |
| Total Amortization Expense : | | 235,229,472 | 854,672 | 14,539,640 | 3,373,163 | 201,230,601 | 2,803,069 | 8,041,553 | 10,322 | 4,376,453 | 0 |
| Schedule M Amortization Factor | | 100.0000% | 0.3633% | 6.1810% | 1.4340% | 85.5465% | 1.1916% | 3.4186% | 0.0044% | 1.8605% | 0.0000% |
| SCHMD | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated | |
| Depreciation Expense : | | | | | | | | | | | |
| Steam | Acct 403.1 | 237,363,582 | 3,342,079 | 61,764,434 | 18,423,458 | 104,073,977 | 13,975,564 | 35,703,831 | 80,238 | 0 | 0 |
| Nuclear | Acct 403.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hydro | Acct 403.3 | 35,951,817 | 506,202 | 9,355,031 | 2,790,474 | 15,763,364 | 2,116,782 | 5,407,812 | 12,153 | 0 | 0 |
| Other | Acct 403.4 | 128,454,199 | 1,808,635 | 33,425,098 | 9,970,235 | 56,321,780 | 7,563,165 | 19,321,865 | 43,422 | 0 | 0 |
| Transmission | Acct 403.5 | 110,893,089 | 1,561,375 | 28,855,517 | 8,607,193 | 48,621,969 | 6,529,196 | 16,680,352 | 37,486 | 0 | 0 |
| Distribution | Acct 403.6 | 158,205,353 | 7,937,175 | 53,608,264 | 14,311,535 | 54,969,349 | 7,065,187 | 20,313,843 | 0 | 0 | 0 |
| General | Acct 403.7&8 | 41,391,464 | 892,735 | 12,253,715 | 3,193,928 | 16,435,383 | 2,440,715 | 6,167,856 | 7,133 | 0 | 0 |
| Mining | Acct 403.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Experimental | Acct 403.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Depreciation Expense : | | 712,259,503 | 16,048,201 | 199,262,058 | 57,296,823 | 296,185,822 | 39,690,608 | 103,595,559 | 180,432 | 0 | 0 |
| Schedule M Depreciation Factor | | 100.0000% | 2.2531% | 27.9760% | 8.0444% | 41.5840% | 5.5725% | 14.5446% | 0.0253% | 0.0000% | 0.0000% |
| Tax Depreciation by Function | TOTAL | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC | Other | Non-Regulated | |
| Current Total M Difference | | 673,182,985 | 13,534,142 | 176,926,114 | 42,374,299 | 301,726,318 | 38,237,911 | 91,403,694 | 155,534 | 8,824,975 | |
| Tax Depr factor | | 100.0000% | 2.0105% | 26.2820% | 6.2946% | 44.8208% | 5.6802% | 13.5778% | 0.0231% | 0.0000% | 1.3109% |

Utah Results of Operations
June 2019
COINCIDENTAL PEAKS

| FORECAST LOADS (CP) | | | | | | | | | | |
|---------------------|-----|------|----------|--------|-------|--------|-------|--------|-------|---------|
| Month | Day | Hour | Non-FERC | | | | | FERC | Total | |
| | | | CA | OR | WA | UT | ID | | | WY |
| Jan-19 | 2 | 18 | 123 | 2,170 | 681 | 3,555 | 482 | 1,253 | 3 | 8,269 |
| Feb-19 | 7 | 8 | 145 | 2,632 | 895 | 3,246 | 379 | 1,304 | 3 | 8,604 |
| Mar-19 | 4 | 8 | 126 | 2,518 | 794 | 3,112 | 406 | 1,260 | 3 | 8,218 |
| Apr-19 | 10 | 8 | 119 | 1,958 | 550 | 3,028 | 401 | 1,109 | 2 | 7,167 |
| May-19 | 13 | 18 | 105 | 1,632 | 543 | 3,405 | 485 | 1,137 | 2 | 7,311 |
| Jun-19 | 28 | 18 | 113 | 1,695 | 557 | 4,338 | 738 | 1,238 | 3 | 8,681 |
| Jul-18 | 16 | 17 | 126 | 2,526 | 790 | 5,070 | 741 | 1,295 | 3 | 10,551 |
| Aug-18 | 9 | 16 | 133 | 2,491 | 840 | 4,955 | 567 | 1,272 | 4 | 10,263 |
| Sep-18 | 7 | 17 | 103 | 1,934 | 694 | 4,420 | 531 | 1,181 | 3 | 8,866 |
| Oct-18 | 1 | 20 | 97 | 1,656 | 547 | 3,357 | 439 | 1,151 | 2 | 7,250 |
| Nov-18 | 19 | 8 | 126 | 2,191 | 705 | 3,124 | 445 | 1,167 | 3 | 7,760 |
| Dec-18 | 3 | 18 | 131 | 2,236 | 650 | 3,575 | 455 | 1,217 | 3 | 8,267 |
| | | | 1,448 | 25,639 | 8,248 | 45,184 | 6,071 | 14,583 | 34 | 101,207 |

- (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-19 | 2 | 18 | - | - | - | (80) | - | - | - | (80) |
| Feb-19 | 7 | 8 | - | - | - | - | - | - | - | - |
| Mar-19 | 4 | 8 | - | - | - | - | - | - | - | - |
| Apr-19 | 10 | 8 | - | - | - | - | - | - | - | - |
| May-19 | 13 | 18 | - | - | - | (42) | - | - | - | (42) |
| Jun-19 | 28 | 18 | - | - | - | (297) | (137) | - | - | (434) |
| Jul-18 | 16 | 17 | - | - | - | (226) | (140) | - | - | (366) |
| Aug-18 | 9 | 16 | - | - | - | (210) | (56) | - | - | (266) |
| Sep-18 | 7 | 17 | - | - | - | (100) | - | - | - | (100) |
| Oct-18 | 1 | 20 | - | - | - | - | - | - | - | - |
| Nov-18 | 19 | 8 | - | - | - | - | - | - | - | - |
| Dec-18 | 3 | 18 | - | - | - | - | - | - | - | - |
| | | | - | - | - | (955) | (333) | - | - | (1,289) |

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| COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES | | | | | | | | | | |
|---|-----|------|----------|--------|-------|--------|-------|--------|-------|--------|
| Month | Day | Hour | Non-FERC | | | | | FERC | Total | |
| | | | CA | OR | WA | UT | ID | | | WY |
| Jan-19 | 2 | 18 | 123 | 2,170 | 681 | 3,475 | 482 | 1,253 | 3 | 8,189 |
| Feb-19 | 7 | 8 | 145 | 2,632 | 895 | 3,246 | 379 | 1,304 | 3 | 8,604 |
| Mar-19 | 4 | 8 | 126 | 2,518 | 794 | 3,112 | 406 | 1,260 | 3 | 8,218 |
| Apr-19 | 10 | 8 | 119 | 1,958 | 550 | 3,028 | 401 | 1,109 | 2 | 7,167 |
| May-19 | 13 | 18 | 105 | 1,632 | 543 | 3,363 | 485 | 1,137 | 2 | 7,269 |
| Jun-19 | 28 | 18 | 113 | 1,695 | 557 | 4,041 | 600 | 1,238 | 3 | 8,247 |
| Jul-18 | 16 | 17 | 126 | 2,526 | 790 | 4,844 | 601 | 1,295 | 3 | 10,185 |
| Aug-18 | 9 | 16 | 133 | 2,491 | 840 | 4,745 | 511 | 1,272 | 4 | 9,997 |
| Sep-18 | 7 | 17 | 103 | 1,934 | 694 | 4,320 | 531 | 1,181 | 3 | 8,766 |
| Oct-18 | 1 | 20 | 97 | 1,656 | 547 | 3,357 | 439 | 1,151 | 2 | 7,250 |
| Nov-18 | 19 | 8 | 126 | 2,191 | 705 | 3,124 | 445 | 1,167 | 3 | 7,760 |
| Dec-18 | 3 | 18 | 131 | 2,236 | 650 | 3,575 | 455 | 1,217 | 3 | 8,267 |
| | | | 1,448 | 25,639 | 8,248 | 44,229 | 5,738 | 14,583 | 34 | 99,918 |

Utah Results of Operations
June 2019
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-19 | 2 | 18 | - | 47 | - | - | - | - | | 47 |
| Feb-19 | 7 | 8 | - | 49 | - | - | - | - | | 49 |
| Mar-19 | 4 | 8 | - | 47 | - | - | - | - | | 47 |
| Apr-19 | 10 | 8 | - | 46 | - | - | - | - | | 46 |
| May-19 | 13 | 18 | - | 48 | - | - | - | - | | 48 |
| Jun-19 | 28 | 18 | - | 48 | - | - | - | - | | 48 |
| Jul-18 | 16 | 17 | - | 57 | - | - | - | - | | 57 |
| Aug-18 | 9 | 16 | - | 61 | - | - | 72 | - | | 134 |
| Sep-18 | 7 | 17 | - | 57 | - | - | - | - | | 57 |
| Oct-18 | 1 | 20 | - | 52 | - | - | - | - | | 52 |
| Nov-18 | 19 | 8 | - | 48 | - | - | - | - | | 48 |
| Dec-18 | 3 | 18 | - | 50 | - | - | - | - | | 50 |
| | | | - | 611 | - | - | 72 | - | - | 683 |

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| | | | LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments | | | | | | | |
|--------|-----|------|---|--------|-------|--------|-------|--------|------|---------|
| | | | Non-FERC | | | | | | FERC | Total |
| Month | Day | Hour | CA | OR | WA | UT | ID | WY | | |
| Jan-19 | 2 | 18 | 123 | 2,217 | 681 | 3,475 | 482 | 1,253 | 3 | 8,236 |
| Feb-19 | 7 | 8 | 145 | 2,681 | 895 | 3,246 | 379 | 1,304 | 3 | 8,653 |
| Mar-19 | 4 | 8 | 126 | 2,564 | 794 | 3,112 | 406 | 1,260 | 3 | 8,264 |
| Apr-19 | 10 | 8 | 119 | 2,004 | 550 | 3,028 | 401 | 1,109 | 2 | 7,213 |
| May-19 | 13 | 18 | 105 | 1,681 | 543 | 3,363 | 485 | 1,137 | 2 | 7,317 |
| Jun-19 | 28 | 18 | 113 | 1,743 | 557 | 4,041 | 600 | 1,238 | 3 | 8,296 |
| Jul-18 | 16 | 17 | 126 | 2,583 | 790 | 4,844 | 601 | 1,295 | 3 | 10,242 |
| Aug-18 | 9 | 16 | 133 | 2,553 | 840 | 4,745 | 583 | 1,272 | 4 | 10,130 |
| Sep-18 | 7 | 17 | 103 | 1,991 | 694 | 4,320 | 531 | 1,181 | 3 | 8,824 |
| Oct-18 | 1 | 20 | 97 | 1,708 | 547 | 3,357 | 439 | 1,151 | 2 | 7,302 |
| Nov-18 | 19 | 8 | 126 | 2,239 | 705 | 3,124 | 445 | 1,167 | 3 | 7,808 |
| Dec-18 | 3 | 18 | 131 | 2,286 | 650 | 3,575 | 455 | 1,217 | 3 | 8,317 |
| | | | 1,448 | 26,250 | 8,248 | 44,229 | 5,810 | 14,583 | 34 | 100,601 |

+ plus

| | | | Adjustment for Coincidental System Peaks Temperature Adjustment | | | | | | | |
|--------|-----|------|---|-------|-------|-------|------|------|------|-------|
| | | | Non-FERC | | | | | | FERC | Total |
| Month | Day | Time | CA | OR | WA | UT | ID | WY | | |
| Jan-19 | 2 | 18 | (4) | 71 | 81 | (27) | 1 | 17 | | 139 |
| Feb-19 | 7 | 8 | (9) | (168) | (200) | (9) | (13) | (13) | | (413) |
| Mar-19 | 4 | 8 | (2) | (129) | (136) | (6) | (18) | (39) | | (331) |
| Apr-19 | 10 | 8 | 8 | 123 | 8 | 37 | (3) | (6) | | 166 |
| May-19 | 13 | 18 | (0) | 7 | (16) | 54 | (75) | 10 | | (20) |
| Jun-19 | 28 | 18 | (0) | (6) | 3 | (7) | 75 | (2) | | 62 |
| Jul-18 | 16 | 17 | (1) | (39) | (21) | (236) | (27) | 7 | | (318) |
| Aug-18 | 9 | 16 | (2) | (4) | (142) | 17 | (6) | 4 | | (134) |
| Sep-18 | 7 | 17 | 0 | 92 | (86) | (85) | (11) | (13) | | (103) |
| Oct-18 | 1 | 20 | 7 | 3 | 131 | 67 | 3 | 11 | | 222 |
| Nov-18 | 19 | 8 | (2) | 163 | (106) | 18 | 1 | (3) | | 70 |
| Dec-18 | 3 | 18 | (21) | 210 | 150 | 35 | (3) | 8 | | 379 |
| | | | (27) | 321 | (335) | (143) | (76) | (20) | - | (280) |

= equals

| | | | LOADS FOR JURISDICTIONAL ALLOCATION (CP) | | | | | | | |
|--------|-----|------|--|--------|-------|--------|-------|--------|------|---------|
| | | | Non-FERC | | | | | | FERC | Total |
| Month | Day | Hour | CA | OR | WA | UT | ID | WY | | |
| Jan-19 | 2 | 18 | 119 | 2,288 | 762 | 3,448 | 484 | 1,270 | 3 | 8,375 |
| Feb-19 | 7 | 8 | 136 | 2,513 | 695 | 3,237 | 366 | 1,291 | 3 | 8,240 |
| Mar-19 | 4 | 8 | 124 | 2,435 | 659 | 3,105 | 388 | 1,220 | 3 | 7,933 |
| Apr-19 | 10 | 8 | 126 | 2,126 | 558 | 3,065 | 398 | 1,102 | 2 | 7,379 |
| May-19 | 13 | 18 | 105 | 1,688 | 528 | 3,417 | 411 | 1,147 | 2 | 7,297 |
| Jun-19 | 28 | 18 | 113 | 1,737 | 560 | 4,034 | 675 | 1,236 | 3 | 8,358 |
| Jul-18 | 16 | 17 | 124 | 2,544 | 769 | 4,608 | 574 | 1,301 | 3 | 9,924 |
| Aug-18 | 9 | 16 | 131 | 2,548 | 697 | 4,763 | 577 | 1,276 | 4 | 9,996 |
| Sep-18 | 7 | 17 | 104 | 2,083 | 609 | 4,235 | 520 | 1,168 | 3 | 8,720 |
| Oct-18 | 1 | 20 | 105 | 1,711 | 678 | 3,423 | 443 | 1,161 | 2 | 7,523 |
| Nov-18 | 19 | 8 | 124 | 2,402 | 599 | 3,141 | 446 | 1,164 | 3 | 7,879 |
| Dec-18 | 3 | 18 | 110 | 2,496 | 799 | 3,610 | 452 | 1,226 | 3 | 8,696 |
| | | | 1,421 | 26,571 | 7,913 | 44,086 | 5,734 | 14,563 | 34 | 100,321 |

Utah Results of Operations
June 2019
ENERGY

| FORECAST LOADS (MWh) | | | | | | | | | |
|----------------------|-------|----------|------------|-----------|------------|-----------|-----------|--------|------------|
| | | Non-FERC | | | | | | FERC | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total |
| 2019 | Jan | 72,439 | 1,343,149 | 428,440 | 2,233,345 | 291,330 | 873,310 | 1,971 | 5,243,984 |
| 2019 | Feb | 72,424 | 1,317,556 | 425,635 | 1,975,055 | 257,181 | 817,762 | 1,690 | 4,867,304 |
| 2019 | Mar | 69,250 | 1,270,849 | 393,385 | 2,029,492 | 247,493 | 851,498 | 1,631 | 4,863,598 |
| 2019 | Apr | 56,867 | 1,058,807 | 303,385 | 1,884,023 | 267,400 | 795,218 | 1,398 | 4,367,099 |
| 2019 | May | 64,850 | 1,049,025 | 320,262 | 1,950,263 | 302,457 | 811,103 | 1,413 | 4,499,373 |
| 2019 | Jun | 68,523 | 1,099,297 | 352,262 | 2,120,177 | 399,479 | 796,681 | 1,438 | 4,837,858 |
| 2018 | Jul | 80,310 | 1,280,714 | 412,454 | 2,801,821 | 482,257 | 865,846 | 1,991 | 5,925,393 |
| 2018 | Aug | 77,748 | 1,231,544 | 397,084 | 2,609,630 | 384,646 | 821,128 | 1,889 | 5,523,669 |
| 2018 | Sep | 60,194 | 1,034,682 | 338,819 | 2,214,799 | 315,263 | 771,038 | 1,534 | 4,736,328 |
| 2018 | Oct | 59,119 | 1,081,870 | 332,398 | 1,988,194 | 276,370 | 822,155 | 1,435 | 4,561,540 |
| 2018 | Nov | 66,082 | 1,190,889 | 372,582 | 2,015,626 | 278,286 | 818,494 | 1,638 | 4,743,597 |
| 2018 | Dec | 76,181 | 1,347,351 | 415,724 | 2,232,375 | 309,588 | 895,029 | 1,920 | 5,278,168 |
| | | 823,988 | 14,305,734 | 4,492,431 | 26,054,800 | 3,811,750 | 9,939,262 | 19,948 | 59,447,912 |

- (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 |
| 2019 | Jan | - | - | - | (8,140) | - | - | - | (8,140) |
| 2019 | Feb | - | - | - | - | - | - | - | - |
| 2019 | Mar | - | - | - | - | - | - | - | - |
| 2019 | Apr | - | - | - | - | - | - | - | - |
| 2019 | May | - | - | - | - | - | - | - | - |
| 2019 | Jun | - | - | - | (2,546) | - | - | - | (2,546) |
| 2018 | Jul | - | - | - | (6,845) | - | - | - | (6,845) |
| 2018 | Aug | - | - | - | (4,282) | - | - | - | (4,282) |
| 2018 | Sep | - | - | - | (3,997) | - | - | - | (3,997) |
| 2018 | Oct | - | - | - | - | - | - | - | - |
| 2018 | Nov | - | - | - | - | - | - | - | - |
| 2018 | Dec | - | - | - | (6,478) | - | - | - | (6,478) |
| | | - | - | - | (32,288) | - | - | - | (32,288) |

= equals

| LOADS SERVED FROM COMPANY RESOURCES (NPC) | | | | | | | | | |
|---|-------|----------|------------|-----------|------------|-----------|-----------|--------|------------|
| | | Non-FERC | | | | | | FERC | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total |
| 2019 | Jan | 72,439 | 1,343,149 | 428,440 | 2,225,205 | 291,330 | 873,310 | 1,971 | 5,235,844 |
| 2019 | Feb | 72,424 | 1,317,556 | 425,635 | 1,975,055 | 257,181 | 817,762 | 1,690 | 4,867,304 |
| 2019 | Mar | 69,250 | 1,270,849 | 393,385 | 2,029,492 | 247,493 | 851,498 | 1,631 | 4,863,598 |
| 2019 | Apr | 56,867 | 1,058,807 | 303,385 | 1,884,023 | 267,400 | 795,218 | 1,398 | 4,367,099 |
| 2019 | May | 64,850 | 1,049,025 | 320,262 | 1,950,263 | 302,457 | 811,103 | 1,413 | 4,499,373 |
| 2019 | Jun | 68,523 | 1,099,297 | 352,262 | 2,117,631 | 399,479 | 796,681 | 1,438 | 4,835,312 |
| 2018 | Jul | 80,310 | 1,280,714 | 412,454 | 2,794,976 | 482,257 | 865,846 | 1,991 | 5,918,549 |
| 2018 | Aug | 77,748 | 1,231,544 | 397,084 | 2,605,347 | 384,646 | 821,128 | 1,889 | 5,519,387 |
| 2018 | Sep | 60,194 | 1,034,682 | 338,819 | 2,210,801 | 315,263 | 771,038 | 1,534 | 4,732,331 |
| 2018 | Oct | 59,119 | 1,081,870 | 332,398 | 1,988,194 | 276,370 | 822,155 | 1,435 | 4,561,540 |
| 2018 | Nov | 66,082 | 1,190,889 | 372,582 | 2,015,626 | 278,286 | 818,494 | 1,638 | 4,743,597 |
| 2018 | Dec | 76,181 | 1,347,351 | 415,724 | 2,225,897 | 309,588 | 895,029 | 1,920 | 5,271,691 |
| | | 823,988 | 14,305,734 | 4,492,431 | 26,022,511 | 3,811,750 | 9,939,262 | 19,948 | 59,415,624 |

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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 |
| 2019 | Jan | - | 34,517 | - | 85 | 85 | - | - | 34,687 |
| 2019 | Feb | - | 31,471 | - | 100 | 8,437 | - | - | 40,008 |
| 2019 | Mar | - | 34,254 | - | 49 | 29 | - | - | 34,332 |
| 2019 | Apr | - | 31,372 | - | 211 | 119 | - | - | 31,702 |
| 2019 | May | - | 34,178 | - | 108 | 105 | - | - | 34,391 |
| 2019 | Jun | - | 32,883 | - | 193 | 161 | - | - | 33,238 |
| 2018 | Jul | - | 40,286 | - | 31 | 5,335 | - | - | 45,652 |
| 2018 | Aug | - | 39,879 | - | 92 | 3,550 | - | - | 43,520 |
| 2018 | Sep | - | 36,755 | - | 207 | 68 | - | - | 37,030 |
| 2018 | Oct | - | 37,100 | - | 10 | - | - | - | 37,110 |
| 2018 | Nov | - | 34,587 | - | 282 | 315 | - | - | 35,184 |
| 2018 | Dec | - | 34,985 | - | 45 | 429 | - | - | 35,458 |
| | | - | 422,265 | - | 1,414 | 18,634 | - | - | 442,312 |

Utah Results of Operations
 June 2019
 ENERGY

= equals

| | | LOADS FOR JURISDICTIONAL ALLOCATION (MWh) | | | | | | | | |
|------|-------|---|------------|-----------|------------|-----------|-----------|--------|------------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total | |
| 2019 | Jan | 72,439 | 1,377,665 | 428,440 | 2,225,290 | 291,415 | 873,310 | 1,971 | 5,270,531 | |
| 2019 | Feb | 72,424 | 1,349,027 | 425,635 | 1,975,156 | 265,618 | 817,762 | 1,690 | 4,907,312 | |
| 2019 | Mar | 69,250 | 1,305,103 | 393,385 | 2,029,542 | 247,522 | 851,498 | 1,631 | 4,897,930 | |
| 2019 | Apr | 56,867 | 1,090,179 | 303,385 | 1,884,235 | 267,519 | 795,218 | 1,398 | 4,398,802 | |
| 2019 | May | 64,850 | 1,083,202 | 320,262 | 1,950,371 | 302,562 | 811,103 | 1,413 | 4,533,764 | |
| 2019 | Jun | 68,523 | 1,132,180 | 352,262 | 2,117,824 | 399,640 | 796,681 | 1,438 | 4,868,550 | |
| 2018 | Jul | 80,310 | 1,321,000 | 412,454 | 2,795,007 | 487,593 | 865,846 | 1,991 | 5,964,201 | |
| 2018 | Aug | 77,748 | 1,271,423 | 397,084 | 2,605,439 | 388,196 | 821,128 | 1,889 | 5,562,907 | |
| 2018 | Sep | 60,194 | 1,071,437 | 338,819 | 2,211,008 | 315,331 | 771,038 | 1,534 | 4,769,361 | |
| 2018 | Oct | 59,119 | 1,118,970 | 332,398 | 1,988,204 | 276,370 | 822,155 | 1,435 | 4,598,649 | |
| 2018 | Nov | 66,082 | 1,225,476 | 372,582 | 2,015,908 | 278,601 | 818,494 | 1,638 | 4,778,781 | |
| 2018 | Dec | 76,181 | 1,382,335 | 415,724 | 2,225,942 | 310,016 | 895,029 | 1,920 | 5,307,149 | |
| | | 823,988 | 14,727,998 | 4,492,431 | 26,023,925 | 3,830,383 | 9,939,262 | 19,948 | 59,857,936 | |

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| | | Temperature Adjustment for Energy | | | | | | | | |
|------|-------|-----------------------------------|----------|----------|----------|----------|----------|---|-----------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total | |
| 2019 | Jan | 2,916 | 45,748 | 11,846 | 7,579 | 649 | 1,828 | | 70,566 | |
| 2019 | Feb | (6,510) | (93,266) | (70,462) | (5,161) | (1,656) | (13,655) | | (190,710) | |
| 2019 | Mar | (1,032) | (33,215) | (46,338) | (7,075) | (3,707) | (12,929) | | (104,296) | |
| 2019 | Apr | 2,760 | 40,436 | 8,163 | 12,320 | 2,027 | 1,518 | | 67,225 | |
| 2019 | May | 493 | 15,068 | (3,959) | 38,561 | 8,765 | (4,564) | | 54,364 | |
| 2019 | Jun | (182) | (16,490) | (4,380) | 49,209 | 12,400 | 7,123 | | 47,680 | |
| 2018 | Jul | (390) | (67,688) | (12,038) | (87,375) | (30,870) | 2,733 | | (195,628) | |
| 2018 | Aug | (35) | (18,721) | 913 | 12,609 | 6,115 | 5,144 | | 6,025 | |
| 2018 | Sep | 452 | 23,949 | 7,437 | (59,971) | 1,628 | (2,886) | | (29,391) | |
| 2018 | Oct | 719 | 13,809 | 358 | 6,398 | (424) | (4,489) | | 16,371 | |
| 2018 | Nov | 1,134 | 14,796 | (8,099) | (10,568) | (1,681) | (3,215) | | (7,633) | |
| 2018 | Dec | 1,174 | 44,767 | 31,168 | 11,390 | (646) | 3,344 | | 91,198 | |
| | | 1,498 | (30,807) | (85,390) | (32,084) | (7,399) | (20,048) | - | (174,229) | |

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| | | LOADS FOR JURISDICTIONAL ALLOCATION (MWh) | | | | | | | | |
|------|-------|---|------------|-----------|------------|-----------|-----------|--------|------------|--|
| | | Non-FERC | | | | | FERC | | | |
| Year | Month | CA | OR | WA | UT | ID | WY | | Total | |
| 2019 | Jan | 75,354 | 1,423,413 | 440,285 | 2,232,869 | 292,065 | 875,138 | 1,971 | 5,341,096 | |
| 2019 | Feb | 65,914 | 1,255,761 | 355,174 | 1,969,995 | 263,962 | 804,107 | 1,690 | 4,716,602 | |
| 2019 | Mar | 68,218 | 1,271,887 | 347,047 | 2,022,467 | 243,815 | 838,569 | 1,631 | 4,793,635 | |
| 2019 | Apr | 59,627 | 1,130,616 | 311,548 | 1,896,555 | 269,546 | 796,736 | 1,398 | 4,466,026 | |
| 2019 | May | 65,343 | 1,098,270 | 316,303 | 1,988,932 | 311,328 | 806,539 | 1,413 | 4,588,128 | |
| 2019 | Jun | 68,342 | 1,115,690 | 347,883 | 2,167,033 | 412,040 | 803,804 | 1,438 | 4,916,230 | |
| 2018 | Jul | 79,920 | 1,253,313 | 400,416 | 2,707,632 | 456,722 | 868,578 | 1,991 | 5,768,573 | |
| 2018 | Aug | 77,713 | 1,252,702 | 397,997 | 2,618,048 | 394,311 | 826,272 | 1,889 | 5,568,932 | |
| 2018 | Sep | 60,646 | 1,095,386 | 346,256 | 2,151,038 | 316,959 | 768,152 | 1,534 | 4,739,970 | |
| 2018 | Oct | 59,838 | 1,132,779 | 332,756 | 1,994,601 | 275,946 | 817,666 | 1,435 | 4,615,020 | |
| 2018 | Nov | 67,216 | 1,240,272 | 364,483 | 2,005,340 | 276,920 | 815,279 | 1,638 | 4,771,148 | |
| 2018 | Dec | 77,356 | 1,427,102 | 446,892 | 2,237,333 | 309,371 | 898,373 | 1,920 | 5,398,347 | |
| | | 825,486 | 14,697,191 | 4,407,041 | 25,991,842 | 3,822,985 | 9,919,214 | 19,948 | 59,683,707 | |

**Utah Results of Operations
June 2019**

| | CALIFORNIA | OREGON | WASHINGTON | UTAH | IDAHO | WYOMING | FERC | |
|---------------------------------|------------|------------|------------|------------|-----------|-----------|---------|----------------------------------|
| Subtotal | 825,486 | 14,697,191 | 4,407,041 | 25,991,842 | 3,822,985 | 9,919,214 | 19,948 | 59,683,707 Ref Page 10.18 |
| System Energy Factor | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | 100.00% |
| Divisional Energy - Pacific | 2.9235% | 52.0503% | 15.6076% | 0.0000% | 0.0000% | 29.4186% | 0.0000% | 100.00% |
| Divisional Energy - Utah | 0.0000% | 0.0000% | 0.0000% | 82.6524% | 12.1568% | 5.1274% | 0.0634% | 100.00% |
| System Generation Factor | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | 100.00% |
| Divisional Generation - Pacific | 2.9450% | 54.4261% | 16.2345% | 0.0000% | 0.0000% | 26.3944% | 0.0000% | 100.00% |
| Divisional Generation - Utah | 0.0000% | 0.0000% | 0.0000% | 84.0116% | 11.2815% | 4.6421% | 0.0648% | 100.00% |
| System Capacity (mwh) | | | | | | | | |
| Accord | 1,420.8 | 26,571.4 | 7,912.9 | 44,085.8 | 5,733.7 | 14,562.5 | 34.0 | 100,321 Ref Page 10.16 |
| Modified Accord | 1,420.8 | 26,571.4 | 7,912.9 | 44,085.8 | 5,733.7 | 14,562.5 | 34.0 | 100,321 Ref Page 10.16 |
| Rolled-In | 1,420.8 | 26,571.4 | 7,912.9 | 44,085.8 | 5,733.7 | 14,562.5 | 34.0 | 100,321 Ref Page 10.16 |
| Rolled-In with Hydro Adj. | 1,420.8 | 26,571.4 | 7,912.9 | 44,085.8 | 5,733.7 | 14,562.5 | 34.0 | 100,321 Ref Page 10.16 |
| Rolled-In with Off-Sys Adj. | 1,420.8 | 26,571.4 | 7,912.9 | 44,085.8 | 5,733.7 | 14,562.5 | 34.0 | 100,321 Ref Page 10.16 |
| System Capacity Factor | | | | | | | | |
| Accord | 1.4163% | 26.4863% | 7.8876% | 43.9446% | 5.7153% | 14.5159% | 0.0339% | 100.00% |
| Modified Accord | 1.4163% | 26.4863% | 7.8876% | 43.9446% | 5.7153% | 14.5159% | 0.0339% | 100.00% |
| Rolled-In | 1.4163% | 26.4863% | 7.8876% | 43.9446% | 5.7153% | 14.5159% | 0.0339% | 100.00% |
| Rolled-In with Hydro Adj. | 1.4163% | 26.4863% | 7.8876% | 43.9446% | 5.7153% | 14.5159% | 0.0339% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.4163% | 26.4863% | 7.8876% | 43.9446% | 5.7153% | 14.5159% | 0.0339% | 100.00% |
| System Energy (mwh) | | | | | | | | |
| Accord | 825,486 | 14,697,191 | 4,407,041 | 25,991,842 | 3,822,985 | 9,919,214 | 19,948 | 59,683,707 |
| Modified Accord | 825,486 | 14,697,191 | 4,407,041 | 25,991,842 | 3,822,985 | 9,919,214 | 19,948 | 59,683,707 |
| Rolled-In | 825,486 | 14,697,191 | 4,407,041 | 25,991,842 | 3,822,985 | 9,919,214 | 19,948 | 59,683,707 |
| Rolled-In with Hydro Adj. | 825,486 | 14,697,191 | 4,407,041 | 25,991,842 | 3,822,985 | 9,919,214 | 19,948 | 59,683,707 |
| Rolled-In with Off-Sys Adj. | 825,486 | 14,697,191 | 4,407,041 | 25,991,842 | 3,822,985 | 9,919,214 | 19,948 | 59,683,707 |
| System Energy Factor | | | | | | | | |
| Accord | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | 100.00% |
| Modified Accord | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | 100.00% |
| Rolled-In | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | 100.00% |
| Rolled-In with Hydro Adj. | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.3831% | 24.6251% | 7.3840% | 43.5493% | 6.4054% | 16.6196% | 0.0334% | 100.00% |
| System Generation Factor | | | | | | | | |
| Accord | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | 100.00% |
| Modified Accord | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | 100.00% |
| Rolled-In | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | 100.00% |
| Rolled-In with Hydro Adj. | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | 100.00% |
| Rolled-In with Off-Sys Adj. | 1.4080% | 26.0210% | 7.7617% | 43.8458% | 5.8878% | 15.0418% | 0.0338% | 100.00% |

Utah Results of Operations
 June 2019
 2017 Protocol Adjustment

| | Total | California | Oregon | Washington | Utah | Idaho | Wyoming | FERC |
|--|--------------------|-------------------|--------------------|-------------------|------------------|----------------|------------------|-------------|
| 2017 Protocol Baseline ECD | (11,840,038) | (324,482) | (10,500,000) | - | - | 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 | (2,765,555) | - | (7,900,000) | - | 4,400,000 | 985,542 | (251,098) | - |

B1. REVENUE



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|---------------|------------|-------------|-------------|-------------|---------------|-------------|-----------|----------|
| 4118000 | GAINS-DISP OF ALLOW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SO2 ALLOWANCE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4118000 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | 715 | 0 | 715 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | -137 | -2 | -35 | -11 | -21 | -60 | -8 | 0 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | -3,965 | -84 | -1,078 | -316 | -552 | -1,708 | -227 | -1 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | -16 | 0 | 0 | 0 | 0 | -16 | 0 | 0 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 0 |
| 4211000 Total | | | -3,404 | -86 | -399 | -328 | -572 | -1,783 | -235 | -1 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | 17 | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | 27 | 0 | 7 | 2 | 4 | 12 | 2 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | 14 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | 5 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| 4212000 Total | | | 78 | 16 | 28 | 3 | 11 | 18 | 2 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301100 | -46,710 | -46,710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301100 | -77,265 | 0 | 0 | 0 | 0 | 0 | -77,265 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301100 | -641,470 | 0 | -641,470 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301100 | -760,615 | 0 | 0 | 0 | 0 | -760,615 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301100 | -151,545 | 0 | 0 | -151,545 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301100 | -96,240 | 0 | 0 | 0 | -96,240 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301100 | -12,534 | 0 | 0 | 0 | -12,534 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301106 | -1,597 | 0 | 0 | -1,597 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301107 | 676 | 676 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301107 | 251 | 0 | 0 | 0 | 0 | 0 | 251 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301107 | 3,147 | 0 | 3,147 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301107 | 1,135 | 0 | 0 | 0 | 0 | 1,135 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301107 | 8,932 | 0 | 0 | 8,932 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301107 | -188 | 0 | 0 | 0 | -188 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301108 | -1,652 | 0 | 0 | 0 | 0 | -1,652 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301108 | -63 | 0 | 0 | -63 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301108 | 32 | 0 | 0 | 0 | 32 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301109 | -1,352 | -1,352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301109 | -817 | 0 | 0 | 0 | 0 | 0 | -817 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301109 | 502 | 0 | 502 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301109 | 5,678 | 0 | 0 | 0 | 0 | 5,678 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301109 | -606 | 0 | 0 | -606 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301109 | 523 | 0 | 0 | 0 | 523 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301109 | 153 | 0 | 0 | 0 | 153 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301110 | 1,319 | 1,319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301110 | -207 | 0 | 0 | 0 | 0 | 0 | -207 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301110 | 8,532 | 0 | 8,532 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | 301110 | -8,336 | 0 | 0 | 0 | 0 | -8,336 | 0 | 0 | 0 |



Electric Operations Revenue

Twelve Months Ending - June 2019

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 | 301110 | Residential - Income Tax Deferral Adj | WA | -102 | 0 | 0 | -102 | 0 | 0 | 0 | | |
| 4401000 | RESIDENTIAL SALES | 301110 | Residential - Income Tax Deferral Adj | WYP | -1,119 | 0 | 0 | 0 | -1,119 | 0 | 0 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | CA | 7 | 7 | 0 | 0 | 0 | 0 | 0 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | IDU | 6 | 0 | 0 | 0 | 0 | 6 | 0 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | OR | 17 | 0 | 17 | 0 | 0 | 0 | 0 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | UT | -37 | 0 | 0 | 0 | 0 | -37 | 0 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | WA | 16 | 0 | 0 | 16 | 0 | 0 | 0 | | |
| 4401000 | RESIDENTIAL SALES | 301119 | UNBILLED REVENUE - UNCOLLECTIBLE | WYP | 15 | 0 | 0 | 0 | 15 | 0 | 0 | | |
| 4401000 | RESIDENTIAL SALES | 301165 | Solar Feed-In Revenue - Residential | OTHER | -3,485 | 0 | 0 | 0 | 0 | 0 | -3,485 | | |
| 4401000 | RESIDENTIAL SALES | 301170 | DSM Revenue - Residential | OTHER | -31,369 | 0 | 0 | 0 | 0 | 0 | -31,369 | | |
| 4401000 | RESIDENTIAL SALES | 301171 | DSM Revenue - Residential Cat 2 Gen Svc | OTHER | -48 | 0 | 0 | 0 | 0 | 0 | -48 | | |
| 4401000 | RESIDENTIAL SALES | 301180 | Blue Sky Revenue Residential | OTHER | -2,390 | 0 | 0 | 0 | 0 | 0 | -2,390 | | |
| 4401000 Total | | | | | -1,808,805 | -46,059 | -629,272 | -144,965 | -109,358 | -763,827 | -78,031 | 0 | -37,292 |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | CA | -35,247 | -35,247 | 0 | 0 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | IDU | -43,418 | 0 | 0 | 0 | 0 | -43,418 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | OR | -486,477 | 0 | -486,477 | 0 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | UT | -726,297 | 0 | 0 | 0 | 0 | -726,297 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WA | -129,042 | 0 | 0 | -129,042 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WYP | -105,219 | 0 | 0 | 0 | -105,219 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301200 | COMMERCIAL SALES | WYU | -10,838 | 0 | 0 | 0 | -10,838 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301206 | Commercial-Alt Revenue Program Adj | WA | 967 | 0 | 0 | 967 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | CA | 473 | 473 | 0 | 0 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | IDU | 144 | 0 | 0 | 0 | 0 | 144 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | OR | 1,012 | 0 | 1,012 | 0 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | UT | 760 | 0 | 0 | 0 | 0 | 760 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | WA | 9,069 | 0 | 0 | 9,069 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301207 | Commercial Revenue Acctg Adjustments | WYP | -238 | 0 | 0 | 0 | -238 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | UT | -2,134 | 0 | 0 | 0 | 0 | -2,134 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | WA | -60 | 0 | 0 | -60 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301208 | Commercial Revenue Adj - Deferred NPC Me | WYP | 44 | 0 | 0 | 0 | 44 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | CA | -31 | -31 | 0 | 0 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | IDU | -37 | 0 | 0 | 0 | 0 | -37 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | OR | 1,789 | 0 | 1,789 | 0 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | UT | -1,795 | 0 | 0 | 0 | 0 | -1,795 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WA | -1,694 | 0 | 0 | -1,694 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WYP | -2,558 | 0 | 0 | 0 | -2,558 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301209 | UNBILLED REVENUE - COMMERCIAL | WYU | -64 | 0 | 0 | 0 | -64 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adj | CA | 825 | 825 | 0 | 0 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adj | IDU | -146 | 0 | 0 | 0 | 0 | -146 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adj | OR | 7,860 | 0 | 7,860 | 0 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adj | UT | -10,849 | 0 | 0 | 0 | 0 | -10,849 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adj | WA | -93 | 0 | 0 | -93 | 0 | 0 | 0 | | |
| 4421000 | COMMERCIAL SALES | 301210 | Commercial - Income Tax Deferral Adj | WYP | -1,519 | 0 | 0 | 0 | -1,519 | 0 | 0 | | |



Electric Operations Revenue

Twelve Months Ending - June 2019

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 | 301265 | Solar Feed-In Revenue - Commercial | OTHER | -3,708 | 0 | 0 | 0 | 0 | 0 | -3,708 | | |
| 4421000 | COMMERCIAL SALES | 301270 | DSM Revenue - Commercial | OTHER | -22,164 | 0 | 0 | 0 | 0 | 0 | -22,164 | | |
| 4421000 | COMMERCIAL SALES | 301271 | DSM Revenue - Small Commercial | OTHER | -3,864 | 0 | 0 | 0 | 0 | 0 | -3,864 | | |
| 4421000 | COMMERCIAL SALES | 301272 | DSM Revenue - Large Commercial | OTHER | -25 | 0 | 0 | 0 | 0 | 0 | -25 | | |
| 4421000 | COMMERCIAL SALES | 301280 | Blue Sky Revenue - Commercial | OTHER | -1,039 | 0 | 0 | 0 | 0 | 0 | -1,039 | | |
| 4421000 | Total | | | | -1,565,613 | -33,981 | -475,816 | -120,853 | -120,392 | -740,315 | -43,457 | 0 | -30,800 |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | CA | -6,696 | -6,696 | 0 | 0 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | IDU | -13,359 | 0 | 0 | 0 | 0 | -13,359 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | OR | -123,492 | 0 | -123,492 | 0 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | UT | -343,532 | 0 | 0 | 0 | 0 | -343,532 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WA | -49,538 | 0 | 0 | -49,538 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WYP | -338,278 | 0 | 0 | 0 | -338,278 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION) | WYU | -94,279 | 0 | 0 | 0 | -94,279 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301304 | SPECIAL CONTRACTS-SITUS | IDU | -95,658 | 0 | 0 | 0 | 0 | -95,658 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301304 | SPECIAL CONTRACTS-SITUS | UT | -143,121 | 0 | 0 | 0 | 0 | -143,121 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301306 | Industrial-Alt Revenue Program Adjs | WA | 1,436 | 0 | 0 | 1,436 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | CA | 67 | 67 | 0 | 0 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | IDU | -18 | 0 | 0 | 0 | 0 | -18 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | OR | 1,414 | 0 | 1,414 | 0 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | UT | 141 | 0 | 0 | 0 | 0 | 141 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | WA | 3,523 | 0 | 0 | 3,523 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments | WYP | -1,060 | 0 | 0 | 0 | -1,060 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | UT | -1,911 | 0 | 0 | 0 | 0 | -1,911 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | WA | -29 | 0 | 0 | -29 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | WYP | 217 | 0 | 0 | 0 | 217 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | CA | 68 | 68 | 0 | 0 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | IDU | 212 | 0 | 0 | 0 | 0 | 212 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | OR | 2,873 | 0 | 2,873 | 0 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | UT | 19,800 | 0 | 0 | 0 | 0 | 19,800 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WA | -301 | 0 | 0 | -301 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WYP | 798 | 0 | 0 | 0 | 798 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL | WYU | -60 | 0 | 0 | 0 | -60 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | CA | 203 | 203 | 0 | 0 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | IDU | -523 | 0 | 0 | 0 | 0 | -523 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | OR | 2,757 | 0 | 2,757 | 0 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | UT | -10,026 | 0 | 0 | 0 | 0 | -10,026 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | WA | -49 | 0 | 0 | -49 | 0 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301310 | Industrial - Income Tax Deferral Adjs | WYP | -7,427 | 0 | 0 | 0 | -7,427 | 0 | 0 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301365 | Solar Feed-In Revenue - Industrial | OTHER | -2,631 | 0 | 0 | 0 | 0 | 0 | -2,631 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301370 | DSM Revenue - Industrial | OTHER | -6,475 | 0 | 0 | 0 | 0 | 0 | -6,475 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301371 | DSM Revenue - Small Industrial | OTHER | -1,008 | 0 | 0 | 0 | 0 | 0 | -1,008 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301372 | DSM Revenue - Large Industrial | OTHER | -871 | 0 | 0 | 0 | 0 | 0 | -871 | | |
| 4422000 | IND SLS/EXCL IRRIG | 301380 | Blue Sky Revenue - Industrial | OTHER | -515 | 0 | 0 | 0 | 0 | 0 | -515 | | |



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | Secondary Account | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--------------------|-------------------|--|-------|-------------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|----------|----------------|
| 4422000 Total | | | | | -1,207,347 | -6,358 | -116,448 | -44,958 | -440,089 | -478,648 | -109,346 | 0 | -11,500 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | CA | -12,870 | -12,870 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | IDU | -53,649 | 0 | 0 | 0 | 0 | 0 | -53,649 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | OR | -30,337 | 0 | -30,337 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | UT | -17,697 | 0 | 0 | 0 | 0 | -17,697 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WA | -14,966 | 0 | 0 | -14,966 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WYP | -1,612 | 0 | 0 | 0 | -1,612 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301450 | INDUSTRIAL SALES - IRRIGATION | WYU | -487 | 0 | 0 | 0 | -487 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | CA | 300 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | IDU | -160 | 0 | 0 | 0 | 0 | 0 | -160 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | OR | 457 | 0 | 457 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | UT | -276 | 0 | 0 | 0 | 0 | -276 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | WA | -9 | 0 | 0 | -9 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301455 | Irrigation - Income Tax Deferral Adjs | WYP | -28 | 0 | 0 | 0 | -28 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301456 | Irrigation-Alt Revenue Program Adjs | WA | 658 | 0 | 0 | 658 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | CA | 254 | 254 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | IDU | 179 | 0 | 0 | 0 | 0 | 0 | 179 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | OR | 113 | 0 | 113 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | UT | 7 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | WA | 1,087 | 0 | 0 | 1,087 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301457 | Irrigation Revenue Acctg Adjustments | WYP | -2 | 0 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | UT | -60 | 0 | 0 | 0 | 0 | -60 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | WA | -6 | 0 | 0 | -6 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301458 | Irrigation Revenue Adj - Deferred NPC Me | WYP | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | CA | -396 | -396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | IDU | 1,265 | 0 | 0 | 0 | 0 | 0 | 1,265 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | OR | -5,262 | 0 | -5,262 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | UT | -494 | 0 | 0 | 0 | 0 | -494 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | WA | -1,173 | 0 | 0 | -1,173 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | WYP | 11 | 0 | 0 | 0 | 11 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301459 | UNBILLED REVENUE - IRRIGATION/FARM | WYU | -29 | 0 | 0 | 0 | -29 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301461 | Unbilled Revenue-Irrigation Demand Chrg | CA | -37 | -37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301461 | Unbilled Revenue-Irrigation Demand Chrg | OR | 8 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301461 | Unbilled Revenue-Irrigation Demand Chrg | WA | -122 | 0 | 0 | -122 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | 301465 | Solar Feed-In Revenue - Irrigation | OTHER | -130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -130 |
| 4423000 | INDUST SALES-IRRIG | 301470 | DSM Revenue - Irrigation | OTHER | -3,167 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,167 |
| 4423000 | INDUST SALES-IRRIG | 301480 | Blue Sky Revenue - Irrigation | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| 4423000 Total | | | | | -138,632 | -12,749 | -35,022 | -14,531 | -2,146 | -18,521 | -52,366 | 0 | -3,298 |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | CA | -418 | -418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | IDU | -514 | 0 | 0 | 0 | 0 | 0 | -514 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | OR | -6,336 | 0 | -6,336 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | UT | -7,840 | 0 | 0 | 0 | 0 | -7,840 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WA | -1,280 | 0 | 0 | -1,280 | 0 | 0 | 0 | 0 | 0 |



Electric Operations Revenue

Twelve Months Ending - June 2019

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 | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WYP | -1,599 | 0 | 0 | 0 | -1,599 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301600 | PUBLIC STREET AND HIGHWAY LIGHTING | WYU | -340 | 0 | 0 | 0 | -340 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | CA | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | IDU | 3 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | OR | 16 | 0 | 16 | 0 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | UT | 19 | 0 | 0 | 0 | 0 | 19 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | WA | 58 | 0 | 0 | 58 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301607 | Public St/Hwy Lights Rev Acctg Adjustmen | WYU | -4 | 0 | 0 | 0 | -4 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301608 | Public St/Hwy Lgt Rev Adj-Def NPC Mech | UT | -17 | 0 | 0 | 0 | 0 | -17 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301608 | Public St/Hwy Lgt Rev Adj-Def NPC Mech | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | CA | 52 | 52 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | IDU | -10 | 0 | 0 | 0 | 0 | -10 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | OR | 291 | 0 | 291 | 0 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | UT | -104 | 0 | 0 | 0 | 0 | -104 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WA | -20 | 0 | 0 | -20 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WYP | 40 | 0 | 0 | 0 | 40 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING | WYU | -6 | 0 | 0 | 0 | -6 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | CA | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | IDU | -1 | 0 | 0 | 0 | 0 | -1 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | OR | 60 | 0 | 60 | 0 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | UT | -92 | 0 | 0 | 0 | 0 | -92 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301610 | St&Hwy Light - Income Tax Deferral Adjs | WYP | -14 | 0 | 0 | 0 | -14 | 0 | 0 | 0 | |
| 4441000 | PUB ST/HWY LIGHT | 301665 | Solar Feed-In Revenue - St/Hwy Lighting | OTHER | -27 | 0 | 0 | 0 | 0 | 0 | 0 | -27 | |
| 4441000 | PUB ST/HWY LIGHT | 301670 | DSM Revenue - Street/Hwy Lighting | OTHER | -336 | 0 | 0 | 0 | 0 | 0 | 0 | -336 | |
| 4441000 Total | | | | | -18,405 | -352 | -5,969 | -1,243 | -1,922 | -8,033 | -522 | 0 | -363 |
| 4471000 | ON-SYS WHOLE-FIRM | 301443 | ON SYS FIRM-UTAH FERC CUSTOMERS | FERC | -14,080 | 0 | 0 | 0 | 0 | 0 | -14,080 | 0 | |
| 4471000 | ON-SYS WHOLE-FIRM | 301445 | On Sys Firm-Utah W/S Customers-Deferral | UT | 79 | 0 | 0 | 0 | 0 | 79 | 0 | 0 | |
| 4471000 Total | | | | | -14,002 | 0 | 0 | 0 | 0 | 79 | 0 | -14,080 | 0 |
| 4471300 | POST MERGER FIRM | 301405 | POST MERGER FIRM | SG | -14,223 | -205 | -3,674 | -1,166 | -2,139 | -6,192 | -842 | -5 | 0 |
| 4471300 Total | | | | | -14,223 | -205 | -3,674 | -1,166 | -2,139 | -6,192 | -842 | -5 | 0 |
| 4471400 | S/T FIRM WHOLESale | 301406 | SHORT-TERM FIRM WHOLESale SALES | SG | -456,952 | -6,575 | -118,045 | -37,464 | -68,724 | -198,947 | -27,045 | -152 | 0 |
| 4471400 | S/T FIRM WHOLESale | 301409 | TRADING SALES NETTED-EST. | SG | -123 | -2 | -32 | -10 | -18 | -54 | -7 | 0 | 0 |
| 4471400 | S/T FIRM WHOLESale | 301410 | TRADING SALES NETTED | SG | 3,401 | 49 | 878 | 279 | 511 | 1,481 | 201 | 1 | 0 |
| 4471400 | S/T FIRM WHOLESale | 301411 | BOOKOUT SALES NETTED | SG | 251,637 | 3,621 | 65,006 | 20,631 | 37,845 | 109,557 | 14,893 | 84 | 0 |
| 4471400 | S/T FIRM WHOLESale | 301412 | BOOKOUT SALES NETTED-ESTIMATE | SG | -6,478 | -93 | -1,674 | -531 | -974 | -2,821 | -383 | -2 | 0 |
| 4471400 | S/T FIRM WHOLESale | 302751 | I/C S-T Firm Wholesale Sales-Sierra Pac | SG | -6 | 0 | -2 | 0 | -1 | -3 | 0 | 0 | 0 |
| 4471400 | S/T FIRM WHOLESale | 302752 | I/C S-T Firm Wholesale Sales-Nevada Pwr | SG | -326 | -5 | -84 | -27 | -49 | -142 | -19 | 0 | 0 |
| 4471400 | S/T FIRM WHOLESale | 302772 | I/C Line Loss Trading Revenue-Nevada Pwr | SG | -19 | 0 | -5 | -2 | -3 | -8 | -1 | 0 | 0 |
| 4471400 | S/T FIRM WHOLESale | 303028 | LINE LOSS W/S TRADING REVENUES | SG | -8,433 | -121 | -2,178 | -691 | -1,268 | -3,671 | -499 | -3 | 0 |
| 4471400 Total | | | | | -217,300 | -3,126 | -56,136 | -17,816 | -32,681 | -94,608 | -12,861 | -72 | 0 |
| 4472000 | SLS FOR RESL-SURP | 301419 | ESTIMATED SALES FOR RESALE REVENUE | SG | 14,185 | 204 | 3,664 | 1,163 | 2,133 | 6,176 | 840 | 5 | 0 |
| 4472000 | SLS FOR RESL-SURP | 302762 | I/C Wholesale Sales Estimate-Nevada Pwr | SG | 29 | 0 | 7 | 2 | 4 | 13 | 2 | 0 | 0 |



Electric Operations Revenue

Twelve Months Ending - June 2019

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 | 303198 | Non-ASC 606-WS NPC Rev-Derivativ (Disc) | SG | -65,320 | -940 | -16,874 | -5,355 | -9,824 | -28,439 | -3,866 | -22 | 0 |
| 4472000 | SLS FOR RESL-SURP | 303199 | Non-ASC 606-WS NPC Rev-Derivativ (Recl) | SG | 65,320 | 940 | 16,874 | 5,355 | 9,824 | 28,439 | 3,866 | 22 | 0 |
| 4472000 Total | | | | | 14,214 | 205 | 3,672 | 1,165 | 2,138 | 6,188 | 841 | 5 | 0 |
| 4475000 | OFF-SYS - NON FIRM | 301408 | OFF-SYSTEM WHOLESAL - NON FIRM | SE | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4475000 Total | | | | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4476100 | BOOKOUTS NETTED-GAIN | 304101 | BOOKOUTS NETTED-GAIN | SG | -8,336 | -120 | -2,154 | -683 | -1,254 | -3,629 | -493 | -3 | 0 |
| 4476100 | BOOKOUTS NETTED-GAIN | 304102 | BOOKOUTS NETTED-EST GAIN | SG | -3,899 | -56 | -1,007 | -320 | -586 | -1,698 | -231 | -1 | 0 |
| 4476100 Total | | | | | -12,236 | -176 | -3,161 | -1,003 | -1,840 | -5,327 | -724 | -4 | 0 |
| 4476200 | TRADING NETTED-GAINS | 304201 | TRADING NETTED-GAINS | SG | -305 | -4 | -79 | -25 | -46 | -133 | -18 | 0 | 0 |
| 4476200 Total | | | | | -305 | -4 | -79 | -25 | -46 | -133 | -18 | 0 | 0 |
| 4479000 | TRANS SRVC | 301428 | TRANS SERV-UTAH FERC CUSTOMERS | FERC | -83 | 0 | 0 | 0 | 0 | 0 | 0 | -83 | 0 |
| 4479000 Total | | | | | -83 | 0 | 0 | 0 | 0 | 0 | 0 | -83 | 0 |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | CA | -183 | -183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | IDU | -210 | 0 | 0 | 0 | 0 | -210 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | OR | -3,121 | 0 | -3,121 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | UT | -2,387 | 0 | 0 | 0 | 0 | -2,387 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | WA | -563 | 0 | 0 | -563 | 0 | 0 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | WYP | -407 | 0 | 0 | 0 | -407 | 0 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL | WYU | -46 | 0 | 0 | 0 | -46 | 0 | 0 | 0 | 0 |
| 4501000 Total | | | | | -6,917 | -183 | -3,121 | -563 | -453 | -2,387 | -210 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | CA | -48 | -48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | IDU | -30 | 0 | 0 | 0 | 0 | -30 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | OR | -809 | 0 | -809 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | UT | -667 | 0 | 0 | 0 | 0 | -667 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | WA | -149 | 0 | 0 | -149 | 0 | 0 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | WYP | -110 | 0 | 0 | 0 | -110 | 0 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL | WYU | -11 | 0 | 0 | 0 | -11 | 0 | 0 | 0 | 0 |
| 4502000 Total | | | | | -1,824 | -48 | -809 | -149 | -121 | -667 | -30 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | CA | -26 | -26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | IDU | -98 | 0 | 0 | 0 | 0 | -98 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | OR | -270 | 0 | -270 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | UT | -206 | 0 | 0 | 0 | 0 | -206 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | WA | -28 | 0 | 0 | -28 | 0 | 0 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | WYP | -35 | 0 | 0 | 0 | -35 | 0 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL | WYU | -9 | 0 | 0 | 0 | -9 | 0 | 0 | 0 | 0 |
| 4503000 Total | | | | | -672 | -26 | -270 | -28 | -45 | -206 | -98 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | CA | -2 | -2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | IDU | -3 | 0 | 0 | 0 | 0 | -3 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | OR | -42 | 0 | -42 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | UT | -130 | 0 | 0 | 0 | 0 | -130 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | WA | -4 | 0 | 0 | -4 | 0 | 0 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | WYP | 5 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|-------------------|--------|--|-------|---------------|-------------|---------------|-------------|-------------|---------------|------------|----------|----------|
| 4504000 | GOVT MUNI/ALL OTH | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4504000 Total | | | | | -176 | -2 | -42 | -4 | 5 | -130 | -3 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | CA | -201 | -201 | 0 | 0 | 0 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | IDU | -47 | 0 | 0 | 0 | 0 | -47 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | OR | -1,813 | 0 | -1,813 | 0 | 0 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | UT | -2,638 | 0 | 0 | 0 | 0 | -2,638 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WA | -60 | 0 | 0 | -60 | 0 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WYP | -97 | 0 | 0 | 0 | -97 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301825 | MISC SERV REV-ACCT SERVICE CHARGE | WYU | -8 | 0 | 0 | 0 | -8 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | CA | -11 | -11 | 0 | 0 | 0 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | IDU | -34 | 0 | 0 | 0 | 0 | -34 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | OR | -301 | 0 | -301 | 0 | 0 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | UT | -519 | 0 | 0 | 0 | 0 | -519 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WA | -61 | 0 | 0 | -61 | 0 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WYP | -82 | 0 | 0 | 0 | -82 | 0 | 0 | | |
| 4511000 | ACCOUNT SERV CHG | 301855 | Misc Service Revenue - CSS (Non-FLT) | WYU | -10 | 0 | 0 | 0 | -10 | 0 | 0 | | |
| 4511000 Total | | | | | -5,881 | -212 | -2,115 | -121 | -196 | -3,157 | -81 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | CA | -2 | -2 | 0 | 0 | 0 | 0 | 0 | | |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | OR | -9 | 0 | -9 | 0 | 0 | 0 | 0 | | |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | SO | -4 | 0 | -1 | 0 | -1 | -2 | 0 | | |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | UT | -4 | 0 | 0 | 0 | 0 | -4 | 0 | | |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | | |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4512000 | TAMPER/RECONNECT | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4512000 Total | | | | | -21 | -2 | -10 | -2 | -1 | -6 | -1 | 0 | 0 |
| 4513000 | OTHER | 301828 | OTHER | CA | -70 | -70 | 0 | 0 | 0 | 0 | 0 | | |
| 4513000 | OTHER | 301828 | OTHER | IDU | -1 | 0 | 0 | 0 | 0 | -1 | 0 | | |
| 4513000 | OTHER | 301828 | OTHER | OR | -328 | 0 | -328 | 0 | 0 | 0 | 0 | | |
| 4513000 | OTHER | 301828 | OTHER | SO | -31 | -1 | -8 | -2 | -4 | -13 | -2 | | |
| 4513000 | OTHER | 301828 | OTHER | UT | -473 | 0 | 0 | 0 | 0 | -473 | 0 | | |
| 4513000 | OTHER | 301828 | OTHER | WA | -8 | 0 | 0 | -8 | 0 | 0 | 0 | | |
| 4513000 | OTHER | 301828 | OTHER | WYP | -93 | 0 | 0 | 0 | -93 | 0 | 0 | | |
| 4513000 | OTHER | 301828 | OTHER | WYU | -5 | 0 | 0 | 0 | -5 | 0 | 0 | | |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | CA | -1 | -1 | 0 | 0 | 0 | 0 | 0 | | |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | OR | -10 | 0 | -10 | 0 | 0 | 0 | 0 | | |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | UT | -296 | 0 | 0 | 0 | 0 | -296 | 0 | | |
| 4513000 | OTHER | 301840 | Miscellaneous Service Revenue | WA | -30 | 0 | 0 | -30 | 0 | 0 | 0 | | |
| 4513000 Total | | | | | -1,347 | -72 | -347 | -40 | -102 | -782 | -3 | 0 | 0 |
| 4514100 | ENERGY FINANSWER | 301836 | ENERGY FINAN - NEW COMM | UT | -1 | 0 | 0 | 0 | 0 | -1 | 0 | | |
| 4514100 Total | | | | | -1 | 0 | 0 | 0 | 0 | -1 | 0 | 0 | 0 |
| 4530000 | SLS WATER & W PWR | 358900 | Sales of Water & Water Power | SG | -58 | -1 | -15 | -5 | -9 | -25 | -3 | 0 | 0 |



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | Secondary Account | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------|-------------------|--|-------|------------|-----------|------------|-----------|-----------|------------|-----------|----------|----------|
| 4530000 Total | | | | | -58 | -1 | -15 | -5 | -9 | -25 | -3 | 0 | 0 |
| 4541000 | RENTS - COMMON | 0 | 4541000/0 | SO | -2 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | CA | -2 | -2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | IDU | -1 | 0 | 0 | 0 | 0 | 0 | -1 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | OR | -849 | 0 | -849 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | SG | -95 | -1 | -25 | -8 | -14 | -41 | -6 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | SO | -830 | -17 | -226 | -66 | -115 | -358 | -48 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | UT | -590 | 0 | 0 | 0 | 0 | -590 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | WA | -11 | 0 | 0 | -11 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | WYP | -14 | 0 | 0 | 0 | -14 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301860 | RENT FROM ELEC PROP | WYU | -18 | 0 | 0 | 0 | -18 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | CA | -507 | -507 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | IDU | -164 | 0 | 0 | 0 | 0 | 0 | -164 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | OR | -2,509 | 0 | -2,509 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | UT | -1,903 | 0 | 0 | 0 | 0 | -1,903 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | WA | -664 | 0 | 0 | -664 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301864 | REVENUE - JOINT USE OF POLES | WYP | -332 | 0 | 0 | 0 | -332 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | IDU | -5 | 0 | 0 | 0 | 0 | 0 | -5 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | OR | -6 | 0 | -6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301866 | JOINT USE SANCTIONS & FINES REVENUE | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | CA | -12 | -12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | OR | -69 | 0 | -69 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | UT | -677 | 0 | 0 | 0 | 0 | -677 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | WA | -14 | 0 | 0 | -14 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE | WYP | -20 | 0 | 0 | 0 | -20 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | CA | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | OR | -25 | 0 | -25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | UT | -34 | 0 | 0 | 0 | 0 | -34 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301869 | UNCOLLECTIBLE REVENUE JOINT USE | WYP | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301870 | RENT REV - STEAM | SG | -208 | -3 | -54 | -17 | -31 | -90 | -12 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301871 | RENT REV - HYDRO | SG | -461 | -7 | -119 | -38 | -69 | -201 | -27 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301872 | RENT REV - TRANS | SG | -1,661 | -24 | -429 | -136 | -250 | -723 | -98 | -1 | 0 |
| 4541000 | RENTS - COMMON | 301873 | RENT REV - DIST | SO | -132 | -3 | -36 | -11 | -18 | -57 | -8 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301873 | RENT REV - DIST | UT | -683 | 0 | 0 | 0 | 0 | -683 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301874 | RENT REV - GENERAL | SG | -76 | -1 | -20 | -6 | -11 | -33 | -4 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301874 | RENT REV - GENERAL | SO | -106 | -2 | -29 | -8 | -15 | -46 | -6 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301875 | RENT REV - CORP | SO | -7 | 0 | -2 | -1 | -1 | -3 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301878 | JOINT USE BACK RENT | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | CA | -44 | -44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Electric Operations Revenue

Twelve Months Ending - June 2019

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 | 301879 | Joint Use Contracted Program Reimburse | IDU | -4 | 0 | 0 | 0 | 0 | -4 | 0 |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | OR | -264 | 0 | -264 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | UT | -34 | 0 | 0 | 0 | -34 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | WA | -38 | 0 | 0 | -38 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301879 | Joint Use Contracted Program Reimburse | WYP | -9 | 0 | 0 | 0 | -9 | 0 | 0 |
| 4541000 | RENTS - COMMON | 301885 | RENT REVENUE - SUBLE | SG | -33 | 0 | -8 | -3 | -5 | -14 | -2 |
| 4541000 | RENTS - COMMON | 301885 | RENT REVENUE - SUBLE | SO | -622 | -13 | -169 | -50 | -87 | -268 | -36 |
| 4541000 | RENTS - COMMON | 301885 | RENT REVENUE - SUBLE | UT | -12 | 0 | 0 | 0 | 0 | -12 | 0 |
| 4541000 Total | | | | | -13,746 | -634 | -4,840 | -1,072 | -1,008 | -5,769 | -422 |
| 4542000 | RENTS - NON COMMON | 301862 | RENTS - NON COMMON | SG | -14 | 0 | -4 | -1 | -2 | -6 | -1 |
| 4542000 | RENTS - NON COMMON | 301862 | RENTS - NON COMMON | SO | -1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4542000 | RENTS - NON COMMON | 301862 | RENTS - NON COMMON | UT | -1 | 0 | 0 | 0 | 0 | -1 | 0 |
| 4542000 Total | | | | | -16 | 0 | -4 | -1 | -2 | -8 | -1 |
| 4543000 | MCI FOGWIRE REVENUES | 301863 | MCI FIBER OPTIC GROUND WIRE REVENUES | SG | -3,349 | -48 | -865 | -275 | -504 | -1,458 | -198 |
| 4543000 Total | | | | | -3,349 | -48 | -865 | -275 | -504 | -1,458 | -198 |
| 4545000 | VERT BRIDGE REVENUES | 367222 | Joint Use - Vertical Bridge Applic Fee | SG | -3 | 0 | -1 | 0 | 0 | -1 | 0 |
| 4545000 Total | | | | | -3 | 0 | -1 | 0 | 0 | -1 | 0 |
| 4561100 | Other Wheeling Rev | 301952 | Ancillary Rev Sch 6-Supp (Transm) | SG | 532 | 8 | 137 | 44 | 80 | 232 | 31 |
| 4561100 | Other Wheeling Rev | 301953 | Ancillary Rev Sch 6-Supp (C&T) | SG | -1,667 | -24 | -431 | -137 | -251 | -726 | -99 |
| 4561100 | Other Wheeling Rev | 301963 | Ancil Revenue Sch 2-Reactive (C&T) | SG | -1,033 | -15 | -267 | -85 | -155 | -450 | -61 |
| 4561100 | Other Wheeling Rev | 301966 | Primary Delivery and Distribution Sub Ch | SG | -496 | -7 | -128 | -41 | -75 | -216 | -29 |
| 4561100 | Other Wheeling Rev | 301967 | Ancillary Revenue Sch 1 - Scheduling | SG | -2,041 | -29 | -527 | -167 | -307 | -889 | -121 |
| 4561100 | Other Wheeling Rev | 301969 | Ancillary Revenue Sch 3 - Reg&Freq (C&T) | SG | -3,131 | -45 | -809 | -257 | -471 | -1,363 | -185 |
| 4561100 | Other Wheeling Rev | 301972 | Ancillary Revenue Sch 5&6-Spin&Supp (Tra | SG | 248 | 4 | 64 | 20 | 37 | 108 | 15 |
| 4561100 | Other Wheeling Rev | 301973 | Ancillary Revenue Sch 5&6-Spin&Supp (C&T | SG | -1,705 | -25 | -441 | -140 | -256 | -742 | -101 |
| 4561100 | Other Wheeling Rev | 301974 | Ancil Revenue Sch 3a-Regulation (C&T) | SG | -3,805 | -55 | -983 | -312 | -572 | -1,656 | -225 |
| 4561100 | Other Wheeling Rev | 302082 | I/C Anc Rev Sch 1-Scheduling-Nevada Pwr | SG | -10 | 0 | -2 | -1 | -1 | -4 | -1 |
| 4561100 | Other Wheeling Rev | 302092 | I/C Anc Rev Sch 2-Reactive-Nevada Pwr | SG | -7 | 0 | -2 | -1 | -1 | -3 | 0 |
| 4561100 | Other Wheeling Rev | 302831 | I/C Other Wheeling Revenue-Sierra Pac | SG | -36 | -1 | -9 | -3 | -5 | -16 | -2 |
| 4561100 | Other Wheeling Rev | 302832 | I/C Other Wheeling Revenue-Nevada Pwr | SG | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4561100 | Other Wheeling Rev | 302901 | USE OF FACILITY REVENUE | SG | -895 | -13 | -231 | -73 | -135 | -390 | -53 |
| 4561100 | Other Wheeling Rev | 302981 | Transmission Resales to Other Parties | SG | -557 | -8 | -144 | -46 | -84 | -243 | -33 |
| 4561100 | Other Wheeling Rev | 302982 | Transmission Rev-Unreserved Use Charges | SG | -993 | -14 | -256 | -81 | -149 | -432 | -59 |
| 4561100 | Other Wheeling Rev | 302983 | Transmission Revenue - Deferral Fees | SG | -120 | -2 | -31 | -10 | -18 | -52 | -7 |
| 4561100 Total | | | | | -15,715 | -226 | -4,060 | -1,288 | -2,363 | -6,842 | -930 |
| 4561910 | S/T FIRM WHEEL REV | 301926 | SHORT TERM FIRM WHEELING | SG | -3,338 | -48 | -862 | -274 | -502 | -1,453 | -198 |
| 4561910 | S/T FIRM WHEEL REV | 302812 | I/C ST Firm Wheeling Revenue-Nevada Pwr | SG | -386 | -6 | -100 | -32 | -58 | -168 | -23 |
| 4561910 Total | | | | | -3,724 | -54 | -962 | -305 | -560 | -1,621 | -220 |
| 4561920 | L/T FIRM WHEEL REV | 301912 | POST-MERGER FIRM WHEELING | SG | -13,663 | -197 | -3,530 | -1,120 | -2,055 | -5,949 | -809 |
| 4561920 | L/T FIRM WHEEL REV | 301916 | PRE-MERGER FIRM WHEELING | SG | -7,750 | -112 | -2,002 | -635 | -1,166 | -3,374 | -459 |
| 4561920 | L/T FIRM WHEEL REV | 301917 | PRE-MERGER FIRM WHEELING | SG | -23,579 | -339 | -6,091 | -1,933 | -3,546 | -10,266 | -1,396 |
| 4561920 | L/T FIRM WHEEL REV | 302980 | Transmission Point-to-Point Revenue | SG | -32,394 | -466 | -8,369 | -2,656 | -4,872 | -14,104 | -1,917 |



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | Secondary Account | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------------------|--|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|------------|
| 4561920 Total | | | | | -77,386 | -1,113 | -19,991 | -6,345 | -11,639 | -33,692 | -4,580 | -26 | 0 |
| 4561930 | NON-FIRM WHEEL REV | 301922 | NON-FIRM WHEELING REVENUE | SE | -17,029 | -236 | -4,103 | -1,288 | -2,851 | -7,463 | -1,081 | -6 | 0 |
| 4561930 | NON-FIRM WHEEL REV | 302822 | I/C Non-Firm Wheeling Revenue-Nevada Pwr | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4561930 Total | | | | | -17,029 | -236 | -4,103 | -1,288 | -2,851 | -7,464 | -1,081 | -6 | 0 |
| 4561990 | TRANSMN REV REFUND | 301913 | Transmission Tariff True-up | SG | -679 | -10 | -175 | -56 | -102 | -296 | -40 | 0 | 0 |
| 4561990 | TRANSMN REV REFUND | 305950 | Ancil Revenue Sch 5 - Subject to Refund | SG | -248 | -4 | -64 | -20 | -37 | -108 | -15 | 0 | 0 |
| 4561990 | TRANSMN REV REFUND | 305960 | Ancil Revenue Sch 6 - Subject to Refund | SG | -532 | -8 | -137 | -44 | -80 | -232 | -31 | 0 | 0 |
| 4561990 Total | | | | | -1,459 | -21 | -377 | -120 | -219 | -635 | -86 | 0 | 0 |
| 4562100 | USE OF FACIL REV | 301911 | "INCOME FROM FISH, WILDLIFE" | SG | -22 | 0 | -6 | -2 | -3 | -10 | -1 | 0 | 0 |
| 4562100 Total | | | | | -22 | 0 | -6 | -2 | -3 | -10 | -1 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301900 | ELECTRIC INCOME OTHER | SG | -36 | -1 | -9 | -3 | -5 | -15 | -2 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301900 | ELECTRIC INCOME OTHER | UT | -24 | 0 | 0 | 0 | 0 | -24 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301901 | WASHINGTON - COLSTRIP 3 | WA | 52 | 0 | 0 | 52 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301915 | OTHER ELEC REV - MISC | SG | -1,670 | -24 | -431 | -137 | -251 | -727 | -99 | -1 | 0 |
| 4562300 | MISC OTHER REV | 301939 | Estimated Other Electric Revenue | SG | -16 | 0 | -4 | -1 | -2 | -7 | -1 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301940 | FLYASH & BY-PRODUCT SALES | SG | -4,256 | -61 | -1,099 | -349 | -640 | -1,853 | -252 | -1 | 0 |
| 4562300 | MISC OTHER REV | 301949 | THIRD PARTY TRN O&M REV | SG | -368 | -5 | -95 | -30 | -55 | -160 | -22 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301951 | NON-WHEELING SYS REV | SG | -538 | -8 | -139 | -44 | -81 | -234 | -32 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301955 | OTHER REV WY REG KENNECOTT | WYP | -186 | 0 | 0 | 0 | -186 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301958 | Wind-based Ancillary Services Estimate | SG | -93 | -1 | -24 | -8 | -14 | -41 | -6 | 0 | 0 |
| 4562300 | MISC OTHER REV | 301959 | Wind-based Ancillary Services/Revenue | SG | -9,931 | -143 | -2,565 | -814 | -1,494 | -4,324 | -588 | -3 | 0 |
| 4562300 | MISC OTHER REV | 302071 | I/C Transmission O&M Revenue-Sierra Pac | SG | -8 | 0 | -2 | -1 | -1 | -4 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | 361000 | STEAM SALES | SG | -633 | -9 | -163 | -52 | -95 | -276 | -37 | 0 | 0 |
| 4562300 | MISC OTHER REV | 362100 | Refined Coal Transaction Fee Revenue | SG | 35 | 1 | 9 | 3 | 5 | 15 | 2 | 0 | 0 |
| 4562300 | MISC OTHER REV | 374400 | Timber Sales - Utility Property | SG | -506 | -7 | -131 | -41 | -76 | -220 | -30 | 0 | 0 |
| 4562300 Total | | | | | -18,178 | -259 | -4,655 | -1,425 | -2,897 | -7,869 | -1,066 | -6 | 0 |
| 4562310 | EIM - MISCELLANEOUS | 308001 | EIM Rev-Forecasting Fee: Pac to TC | SG | -15 | 0 | -4 | -1 | -2 | -6 | -1 | 0 | 0 |
| 4562310 Total | | | | | -15 | 0 | -4 | -1 | -2 | -6 | -1 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | SG | -2 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | SO | -4,092 | -86 | -1,112 | -326 | -569 | -1,763 | -234 | -1 | 0 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | UT | -47 | 0 | 0 | 0 | 0 | -47 | 0 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4562400 Total | | | | | -4,142 | -86 | -1,113 | -326 | -570 | -1,811 | -234 | -1 | 0 |
| 4562500 | M&S INV COST OF SALE | 514950 | M&S INVENTORY COST OF SALES | UT | 4,536 | 0 | 0 | 0 | 0 | 4,536 | 0 | 0 | 0 |
| 4562500 Total | | | | | 4,536 | 0 | 0 | 0 | 0 | 4,536 | 0 | 0 | 0 |
| 4562700 | RNW ENRGY CRDT SALES | 301943 | Renewable Energy Credit Sales-Deferral | SG | 130 | 2 | 34 | 11 | 20 | 57 | 8 | 0 | 0 |
| 4562700 | RNW ENRGY CRDT SALES | 301944 | Renewable Energy Credit Sales-Estimate | SG | -323 | -5 | -84 | -27 | -49 | -141 | -19 | 0 | 0 |
| 4562700 | RNW ENRGY CRDT SALES | 301945 | Renewable Energy Credit Sales | SG | -3,438 | -49 | -888 | -282 | -517 | -1,497 | -203 | -1 | 0 |
| 4562700 | RNW ENRGY CRDT SALES | 352943 | Renwbl En Cr Sls-Amt | OTHER | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 913 |
| 4562700 | RNW ENRGY CRDT SALES | 352950 | REC Sales - Wind Wake Loss Indemnity | SG | -6 | 0 | -2 | 0 | -1 | -3 | 0 | 0 | 0 |
| 4562700 Total | | | | | -2,724 | -52 | -939 | -298 | -547 | -1,583 | -215 | -1 | 913 |



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | Secondary Account | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------------------|--------------------------------------|-------|-------------------|-----------------|-------------------|-----------------|-----------------|-------------------|-----------------|----------------|----------------|
| 4562800 | CA GHG Emission Allo | 352001 | CA GHG Allowance Revenues | OTHER | -12,011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -12,011 |
| 4562800 | CA GHG Emission Allo | 352002 | CA GHG Allowance Revenues - Deferral | OTHER | 11,663 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,663 |
| 4562800 | CA GHG Emission Allo | 352003 | CA GHG Allowance Revenues - Amortz | OTHER | -10,816 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -10,816 |
| 4562800 | CA GHG Emission Allo | 352004 | CA GHG Allow Revenues - SOMAH Amortz | OTHER | -44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -44 |
| 4562800 Total | | | | | -11,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -11,207 |
| 4563500 | Oth Elec Rev-Def Trn | 305990 | FERC Transmission Refund-Deferral | OR | 10,945 | 0 | 10,945 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4563500 | Oth Elec Rev-Def Trn | 305991 | FERC Transmission Refund-Amortz | OR | -6,933 | 0 | -6,933 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4563500 Total | | | | | 4,012 | 0 | 4,012 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | | | -5,163,126 | -106,153 | -1,366,912 | -359,376 | -733,124 | -2,182,698 | -307,026 | -14,290 | -93,547 |

B2. O&M EXPENSE



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 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 | STEX Steam O&M Expense | SG | 17,996 | 259 | 4,649 | 1,475 | 2,707 | 7,835 | 1,065 | 6 | 0 |
| 5000000 Total | | | 17,996 | 259 | 4,649 | 1,475 | 2,707 | 7,835 | 1,065 | 6 | 0 |
| 5001000 OPER SUPV & ENG | STEX Steam O&M Expense | SG | 64 | 1 | 16 | 5 | 10 | 28 | 4 | 0 | 0 |
| 5001000 Total | | | 64 | 1 | 16 | 5 | 10 | 28 | 4 | 0 | 0 |
| 5010000 FUEL CONSUMED | NPCX Net Power Cost Expense | SE | 3,620 | 50 | 872 | 274 | 606 | 1,587 | 230 | 1 | 0 |
| 5010000 Total | | | 3,620 | 50 | 872 | 274 | 606 | 1,587 | 230 | 1 | 0 |
| 5011000 FUEL CONSUMED-COAL | NPCX Net Power Cost Expense | SE | 754,530 | 10,471 | 181,801 | 57,091 | 126,311 | 330,701 | 47,900 | 254 | 0 |
| 5011000 Total | | | 754,530 | 10,471 | 181,801 | 57,091 | 126,311 | 330,701 | 47,900 | 254 | 0 |
| 5011200 FUEL - OVRBDN AMORT | STEX Steam O&M Expense | IDU | 104 | 0 | 0 | 0 | 0 | 0 | 104 | 0 | 0 |
| 5011200 FUEL - OVRBDN AMORT | STEX Steam O&M Expense | WYP | 294 | 0 | 0 | 0 | 294 | 0 | 0 | 0 | 0 |
| 5011200 Total | | | 398 | 0 | 0 | 0 | 294 | 0 | 104 | 0 | 0 |
| 5011500 FUEL REG CST DFRL AM | STEX Steam O&M Expense | CA | -167 | -167 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5011500 FUEL REG CST DFRL AM | STEX Steam O&M Expense | OR | 1,882 | 0 | 1,882 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5011500 FUEL REG CST DFRL AM | STEX Steam O&M Expense | SE | 7,095 | 98 | 1,710 | 537 | 1,188 | 3,110 | 450 | 2 | 0 |
| 5011500 FUEL REG CST DFRL AM | STEX Steam O&M Expense | WA | -748 | 0 | 0 | -748 | 0 | 0 | 0 | 0 | 0 |
| 5011500 FUEL REG CST DFRL AM | STEX Steam O&M Expense | WYP | 779 | 0 | 0 | 0 | 779 | 0 | 0 | 0 | 0 |
| 5011500 Total | | | 8,842 | -68 | 3,591 | -211 | 1,967 | 3,110 | 450 | 2 | 0 |
| 5012000 FUEL HAND-COAL | STEX Steam O&M Expense | SE | 9,201 | 128 | 2,217 | 696 | 1,540 | 4,033 | 584 | 3 | 0 |
| 5012000 Total | | | 9,201 | 128 | 2,217 | 696 | 1,540 | 4,033 | 584 | 3 | 0 |
| 5013000 START UP FUEL - GAS | NPCX Net Power Cost Expense | SE | 291 | 4 | 70 | 22 | 49 | 128 | 18 | 0 | 0 |
| 5013000 Total | | | 291 | 4 | 70 | 22 | 49 | 128 | 18 | 0 | 0 |
| 5013500 FUEL CONSUMED-GAS | NPCX Net Power Cost Expense | SE | 4,583 | 64 | 1,104 | 347 | 767 | 2,008 | 291 | 2 | 0 |
| 5013500 Total | | | 4,583 | 64 | 1,104 | 347 | 767 | 2,008 | 291 | 2 | 0 |
| 5014000 FUEL CONSUMED-DIESEL | NPCX Net Power Cost Expense | SE | 26 | 0 | 6 | 2 | 4 | 12 | 2 | 0 | 0 |
| 5014000 Total | | | 26 | 0 | 6 | 2 | 4 | 12 | 2 | 0 | 0 |
| 5014500 START UP FUEL-DIESEL | NPCX Net Power Cost Expense | SE | 5,519 | 77 | 1,330 | 418 | 924 | 2,419 | 350 | 2 | 0 |
| 5014500 Total | | | 5,519 | 77 | 1,330 | 418 | 924 | 2,419 | 350 | 2 | 0 |
| 5015000 FUEL CONS-RES DISP | NPCX Net Power Cost Expense | SE | 123 | 2 | 30 | 9 | 21 | 54 | 8 | 0 | 0 |
| 5015000 Total | | | 123 | 2 | 30 | 9 | 21 | 54 | 8 | 0 | 0 |
| 5015100 ASH & ASH BYPRD SALE | NPCX Net Power Cost Expense | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5015100 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5020000 STEAM EXPENSES | STEX Steam O&M Expense | SG | 47,916 | 689 | 12,378 | 3,928 | 7,206 | 20,862 | 2,836 | 16 | 0 |
| 5020000 Total | | | 47,916 | 689 | 12,378 | 3,928 | 7,206 | 20,862 | 2,836 | 16 | 0 |
| 5022000 STM EXP - FLYASH | STEX Steam O&M Expense | SG | 3,087 | 44 | 797 | 253 | 464 | 1,344 | 183 | 1 | 0 |
| 5022000 Total | | | 3,087 | 44 | 797 | 253 | 464 | 1,344 | 183 | 1 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------------|-----------------------------|-------|----------------|-------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 5023000 STM EXP BOTTOM ASH | STEX Steam O&M Expense | SG | 250 | 4 | 65 | 21 | 38 | 109 | 15 | 0 | 0 |
| 5023000 Total | | | 250 | 4 | 65 | 21 | 38 | 109 | 15 | 0 | 0 |
| 5024000 STM EXP SCRUBBER | STEX Steam O&M Expense | SG | 7,917 | 114 | 2,045 | 649 | 1,191 | 3,447 | 469 | 3 | 0 |
| 5024000 Total | | | 7,917 | 114 | 2,045 | 649 | 1,191 | 3,447 | 469 | 3 | 0 |
| 5029000 STM EXP - OTHER | STEX Steam O&M Expense | SG | 23,078 | 332 | 5,962 | 1,892 | 3,471 | 10,048 | 1,366 | 8 | 0 |
| 5029000 Total | | | 23,078 | 332 | 5,962 | 1,892 | 3,471 | 10,048 | 1,366 | 8 | 0 |
| 5030000 STEAM FRM OTH SRCS | NPCX Net Power Cost Expense | SE | 4,571 | 63 | 1,101 | 346 | 765 | 2,003 | 290 | 2 | 0 |
| 5030000 Total | | | 4,571 | 63 | 1,101 | 346 | 765 | 2,003 | 290 | 2 | 0 |
| 5050000 ELECTRIC EXPENSES | STEX Steam O&M Expense | SG | 1,564 | 22 | 404 | 128 | 235 | 681 | 93 | 1 | 0 |
| 5050000 Total | | | 1,564 | 22 | 404 | 128 | 235 | 681 | 93 | 1 | 0 |
| 5051000 ELEC EXP GENERAL | STEX Steam O&M Expense | SG | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 5051000 Total | | | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 5060000 MISC STEAM PWR EXP | STEX Steam O&M Expense | SG | 51,614 | 743 | 13,334 | 4,232 | 7,763 | 22,472 | 3,055 | 17 | 0 |
| 5060000 Total | | | 51,614 | 743 | 13,334 | 4,232 | 7,763 | 22,472 | 3,055 | 17 | 0 |
| 5061000 MISC STM EXP - CON | STEX Steam O&M Expense | SG | 738 | 11 | 191 | 61 | 111 | 321 | 44 | 0 | 0 |
| 5061000 Total | | | 738 | 11 | 191 | 61 | 111 | 321 | 44 | 0 | 0 |
| 5061100 MISC STM EXP PLCLU | STEX Steam O&M Expense | SG | 1,147 | 17 | 296 | 94 | 173 | 500 | 68 | 0 | 0 |
| 5061100 Total | | | 1,147 | 17 | 296 | 94 | 173 | 500 | 68 | 0 | 0 |
| 5061200 MISC STM EXP UNMTG | STEX Steam O&M Expense | SG | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 5061200 Total | | | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 5061300 MISC STM EXP COMPT | STEX Steam O&M Expense | SG | 394 | 6 | 102 | 32 | 59 | 171 | 23 | 0 | 0 |
| 5061300 Total | | | 394 | 6 | 102 | 32 | 59 | 171 | 23 | 0 | 0 |
| 5061400 MISC STM EXP OFFIC | STEX Steam O&M Expense | SG | 2,272 | 33 | 587 | 186 | 342 | 989 | 134 | 1 | 0 |
| 5061400 Total | | | 2,272 | 33 | 587 | 186 | 342 | 989 | 134 | 1 | 0 |
| 5061500 MISC STM EXP COMM | STEX Steam O&M Expense | SG | 217 | 3 | 56 | 18 | 33 | 94 | 13 | 0 | 0 |
| 5061500 Total | | | 217 | 3 | 56 | 18 | 33 | 94 | 13 | 0 | 0 |
| 5061600 MISC STM EXP FIRE | STEX Steam O&M Expense | SG | 45 | 1 | 12 | 4 | 7 | 19 | 3 | 0 | 0 |
| 5061600 Total | | | 45 | 1 | 12 | 4 | 7 | 19 | 3 | 0 | 0 |
| 5062000 MISC STM - ENVRMNT | STEX Steam O&M Expense | SG | 3,853 | 55 | 995 | 316 | 579 | 1,678 | 228 | 1 | 0 |
| 5062000 Total | | | 3,853 | 55 | 995 | 316 | 579 | 1,678 | 228 | 1 | 0 |
| 5063000 MISC STEAM JVA CR | STEX Steam O&M Expense | SG | -41,757 | -601 | -10,787 | -3,424 | -6,280 | -18,180 | -2,471 | -14 | 0 |
| 5063000 Total | | | -41,757 | -601 | -10,787 | -3,424 | -6,280 | -18,180 | -2,471 | -14 | 0 |
| 5064000 MISC STM EXP RCRT | STEX Steam O&M Expense | SG | 49 | 1 | 13 | 4 | 7 | 21 | 3 | 0 | 0 |
| 5064000 Total | | | 49 | 1 | 13 | 4 | 7 | 21 | 3 | 0 | 0 |
| 5065000 MISC STM EXP - SEC | STEX Steam O&M Expense | SG | 570 | 8 | 147 | 47 | 86 | 248 | 34 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------------------|------------------------|-------|---------------|------------|--------------|------------|--------------|--------------|------------|----------|----------|
| 5065000 Total | | | 570 | 8 | 147 | 47 | 86 | 248 | 34 | 0 | 0 |
| 5066000 MISC STM EXP -SFTY | STEX Steam O&M Expense | SG | 1,249 | 18 | 323 | 102 | 188 | 544 | 74 | 0 | 0 |
| 5066000 Total | | | 1,249 | 18 | 323 | 102 | 188 | 544 | 74 | 0 | 0 |
| 5067000 MISC STM EXP TRNG | STEX Steam O&M Expense | SG | 4,598 | 66 | 1,188 | 377 | 691 | 2,002 | 272 | 2 | 0 |
| 5067000 Total | | | 4,598 | 66 | 1,188 | 377 | 691 | 2,002 | 272 | 2 | 0 |
| 5069000 MISC STM EXP WTSPY | STEX Steam O&M Expense | SG | 790 | 11 | 204 | 65 | 119 | 344 | 47 | 0 | 0 |
| 5069000 Total | | | 790 | 11 | 204 | 65 | 119 | 344 | 47 | 0 | 0 |
| 5069900 MISC STM EXP MISC | STEX Steam O&M Expense | SG | 3,467 | 50 | 896 | 284 | 521 | 1,509 | 205 | 1 | 0 |
| 5069900 Total | | | 3,467 | 50 | 896 | 284 | 521 | 1,509 | 205 | 1 | 0 |
| 5070000 RENTS (STEAM GEN) | STEX Steam O&M Expense | SG | 516 | 7 | 133 | 42 | 78 | 225 | 31 | 0 | 0 |
| 5070000 Total | | | 516 | 7 | 133 | 42 | 78 | 225 | 31 | 0 | 0 |
| 5100000 MNT SUPERV & ENG | STEX Steam O&M Expense | SG | 4,854 | 70 | 1,254 | 398 | 730 | 2,114 | 287 | 2 | 0 |
| 5100000 Total | | | 4,854 | 70 | 1,254 | 398 | 730 | 2,114 | 287 | 2 | 0 |
| 5101000 MNTNCE SUPVSN & ENG | STEX Steam O&M Expense | SG | 3,236 | 47 | 836 | 265 | 487 | 1,409 | 192 | 1 | 0 |
| 5101000 Total | | | 3,236 | 47 | 836 | 265 | 487 | 1,409 | 192 | 1 | 0 |
| 5110000 MNT OF STRUCTURES | STEX Steam O&M Expense | SG | 6,168 | 89 | 1,593 | 506 | 928 | 2,685 | 365 | 2 | 0 |
| 5110000 Total | | | 6,168 | 89 | 1,593 | 506 | 928 | 2,685 | 365 | 2 | 0 |
| 5111000 MNT OF STRUCTURES | STEX Steam O&M Expense | SG | 3,898 | 56 | 1,007 | 320 | 586 | 1,697 | 231 | 1 | 0 |
| 5111000 Total | | | 3,898 | 56 | 1,007 | 320 | 586 | 1,697 | 231 | 1 | 0 |
| 5111100 MNT STRCT PMP PLNT | STEX Steam O&M Expense | SG | 721 | 10 | 186 | 59 | 108 | 314 | 43 | 0 | 0 |
| 5111100 Total | | | 721 | 10 | 186 | 59 | 108 | 314 | 43 | 0 | 0 |
| 5111200 MNT STRCT WASTE WT | STEX Steam O&M Expense | SG | 925 | 13 | 239 | 76 | 139 | 403 | 55 | 0 | 0 |
| 5111200 Total | | | 925 | 13 | 239 | 76 | 139 | 403 | 55 | 0 | 0 |
| 5112000 STRUCTURAL SYSTEMS | STEX Steam O&M Expense | SG | 10,685 | 154 | 2,760 | 876 | 1,607 | 4,652 | 632 | 4 | 0 |
| 5112000 Total | | | 10,685 | 154 | 2,760 | 876 | 1,607 | 4,652 | 632 | 4 | 0 |
| 5114000 MNT OF STRCT CATH | STEX Steam O&M Expense | SG | 26 | 0 | 7 | 2 | 4 | 11 | 2 | 0 | 0 |
| 5114000 Total | | | 26 | 0 | 7 | 2 | 4 | 11 | 2 | 0 | 0 |
| 5116000 MNT STRCT DAM RIVR | STEX Steam O&M Expense | SG | 85 | 1 | 22 | 7 | 13 | 37 | 5 | 0 | 0 |
| 5116000 Total | | | 85 | 1 | 22 | 7 | 13 | 37 | 5 | 0 | 0 |
| 5117000 MNT STRCT FIRE PRT | STEX Steam O&M Expense | SG | 1,359 | 20 | 351 | 111 | 204 | 591 | 80 | 0 | 0 |
| 5117000 Total | | | 1,359 | 20 | 351 | 111 | 204 | 591 | 80 | 0 | 0 |
| 5118000 MNT STRCT-GROUNDS | STEX Steam O&M Expense | SG | 917 | 13 | 237 | 75 | 138 | 399 | 54 | 0 | 0 |
| 5118000 Total | | | 917 | 13 | 237 | 75 | 138 | 399 | 54 | 0 | 0 |
| 5119000 MNT OF STRCT-HVAC | STEX Steam O&M Expense | SG | 1,602 | 23 | 414 | 131 | 241 | 698 | 95 | 1 | 0 |
| 5119000 Total | | | 1,602 | 23 | 414 | 131 | 241 | 698 | 95 | 1 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------------------|----------------------|-------------------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 5119900 MNT OF STRCT-MISC | STEX | Steam O&M Expense | 405 | 6 | 105 | 33 | 61 | 176 | 24 | 0 | 0 |
| 5119900 Total | | | 405 | 6 | 105 | 33 | 61 | 176 | 24 | 0 | 0 |
| 5120000 MANT OF BOILR PLNT | STEX | Steam O&M Expense | 14,345 | 206 | 3,706 | 1,176 | 2,157 | 6,246 | 849 | 5 | 0 |
| 5120000 Total | | | 14,345 | 206 | 3,706 | 1,176 | 2,157 | 6,246 | 849 | 5 | 0 |
| 5121000 MNT BOILR-AIR HTR | STEX | Steam O&M Expense | 8,738 | 126 | 2,257 | 716 | 1,314 | 3,804 | 517 | 3 | 0 |
| 5121000 Total | | | 8,738 | 126 | 2,257 | 716 | 1,314 | 3,804 | 517 | 3 | 0 |
| 5121100 MNT BOILR-CHEM FD | STEX | Steam O&M Expense | 127 | 2 | 33 | 10 | 19 | 55 | 7 | 0 | 0 |
| 5121100 Total | | | 127 | 2 | 33 | 10 | 19 | 55 | 7 | 0 | 0 |
| 5121200 MNT BOILR-CL HANDL | STEX | Steam O&M Expense | 5,054 | 73 | 1,306 | 414 | 760 | 2,200 | 299 | 2 | 0 |
| 5121200 Total | | | 5,054 | 73 | 1,306 | 414 | 760 | 2,200 | 299 | 2 | 0 |
| 5121400 MNT BOIL-DEMNERLZ | STEX | Steam O&M Expense | 303 | 4 | 78 | 25 | 46 | 132 | 18 | 0 | 0 |
| 5121400 Total | | | 303 | 4 | 78 | 25 | 46 | 132 | 18 | 0 | 0 |
| 5121500 MNT BOIL-EXTRC STM | STEX | Steam O&M Expense | 466 | 7 | 120 | 38 | 70 | 203 | 28 | 0 | 0 |
| 5121500 Total | | | 466 | 7 | 120 | 38 | 70 | 203 | 28 | 0 | 0 |
| 5121600 MNT BOILR-FLYASH | STEX | Steam O&M Expense | 3,942 | 57 | 1,018 | 323 | 593 | 1,716 | 233 | 1 | 0 |
| 5121600 Total | | | 3,942 | 57 | 1,018 | 323 | 593 | 1,716 | 233 | 1 | 0 |
| 5121700 MNT BOIL-FUEL OIL | STEX | Steam O&M Expense | 846 | 12 | 219 | 69 | 127 | 368 | 50 | 0 | 0 |
| 5121700 Total | | | 846 | 12 | 219 | 69 | 127 | 368 | 50 | 0 | 0 |
| 5121800 MNT BOIL-FEEDWATR | STEX | Steam O&M Expense | 5,032 | 72 | 1,300 | 413 | 757 | 2,191 | 298 | 2 | 0 |
| 5121800 Total | | | 5,032 | 72 | 1,300 | 413 | 757 | 2,191 | 298 | 2 | 0 |
| 5121900 MNT BOIL-FRZ PRTEC | STEX | Steam O&M Expense | 29 | 0 | 7 | 2 | 4 | 13 | 2 | 0 | 0 |
| 5121900 Total | | | 29 | 0 | 7 | 2 | 4 | 13 | 2 | 0 | 0 |
| 5122000 MNT BOILR-AUX SYST | STEX | Steam O&M Expense | 610 | 9 | 158 | 50 | 92 | 266 | 36 | 0 | 0 |
| 5122000 Total | | | 610 | 9 | 158 | 50 | 92 | 266 | 36 | 0 | 0 |
| 5122100 MNT BOILR-MAIN STM | STEX | Steam O&M Expense | 3,979 | 57 | 1,028 | 326 | 598 | 1,732 | 235 | 1 | 0 |
| 5122100 Total | | | 3,979 | 57 | 1,028 | 326 | 598 | 1,732 | 235 | 1 | 0 |
| 5122200 MNT BOIL-PLVRZD CL | STEX | Steam O&M Expense | 8,361 | 120 | 2,160 | 685 | 1,257 | 3,640 | 495 | 3 | 0 |
| 5122200 Total | | | 8,361 | 120 | 2,160 | 685 | 1,257 | 3,640 | 495 | 3 | 0 |
| 5122300 MNT BOIL-PRECIP/BAG | STEX | Steam O&M Expense | 3,982 | 57 | 1,029 | 326 | 599 | 1,734 | 236 | 1 | 0 |
| 5122300 Total | | | 3,982 | 57 | 1,029 | 326 | 599 | 1,734 | 236 | 1 | 0 |
| 5122400 MNT BOIL-PRTRT WTR | STEX | Steam O&M Expense | 578 | 8 | 149 | 47 | 87 | 252 | 34 | 0 | 0 |
| 5122400 Total | | | 578 | 8 | 149 | 47 | 87 | 252 | 34 | 0 | 0 |
| 5122500 MNT BOIL-RV OSMSIS | STEX | Steam O&M Expense | 141 | 2 | 36 | 12 | 21 | 61 | 8 | 0 | 0 |
| 5122500 Total | | | 141 | 2 | 36 | 12 | 21 | 61 | 8 | 0 | 0 |
| 5122600 MNT BOIL-RHEAT ST | STEX | Steam O&M Expense | 976 | 14 | 252 | 80 | 147 | 425 | 58 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------------|------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|----------|----------|
| 5122600 Total | | | 976 | 14 | 252 | 80 | 147 | 425 | 58 | 0 | 0 |
| 5122800 MNT BOIL-SOOTBLWG | STEX Steam O&M Expense | SG | 1,980 | 28 | 511 | 162 | 298 | 862 | 117 | 1 | 0 |
| 5122800 Total | | | 1,980 | 28 | 511 | 162 | 298 | 862 | 117 | 1 | 0 |
| 5122900 MNT BOILR-SCRUBBER | STEX Steam O&M Expense | SG | 7,480 | 108 | 1,932 | 613 | 1,125 | 3,256 | 443 | 2 | 0 |
| 5122900 Total | | | 7,480 | 108 | 1,932 | 613 | 1,125 | 3,256 | 443 | 2 | 0 |
| 5123000 MNT BOILR-BOTM ASH | STEX Steam O&M Expense | SG | 2,819 | 41 | 728 | 231 | 424 | 1,227 | 167 | 1 | 0 |
| 5123000 Total | | | 2,819 | 41 | 728 | 231 | 424 | 1,227 | 167 | 1 | 0 |
| 5123100 MNT BOIL-WTR TRTMT | STEX Steam O&M Expense | SG | 321 | 5 | 83 | 26 | 48 | 140 | 19 | 0 | 0 |
| 5123100 Total | | | 321 | 5 | 83 | 26 | 48 | 140 | 19 | 0 | 0 |
| 5123200 MNT BOIL-CNTL SUPT | STEX Steam O&M Expense | SG | 633 | 9 | 164 | 52 | 95 | 276 | 37 | 0 | 0 |
| 5123200 Total | | | 633 | 9 | 164 | 52 | 95 | 276 | 37 | 0 | 0 |
| 5123300 MAINT GEO GATH SYS | STEX Steam O&M Expense | SG | 137 | 2 | 35 | 11 | 21 | 60 | 8 | 0 | 0 |
| 5123300 Total | | | 137 | 2 | 35 | 11 | 21 | 60 | 8 | 0 | 0 |
| 5123400 MAINT OF BOILERS | STEX Steam O&M Expense | SG | 3,143 | 45 | 812 | 258 | 473 | 1,368 | 186 | 1 | 0 |
| 5123400 Total | | | 3,143 | 45 | 812 | 258 | 473 | 1,368 | 186 | 1 | 0 |
| 5124000 MNT BOILR-CONTROLS | STEX Steam O&M Expense | SG | 1,266 | 18 | 327 | 104 | 190 | 551 | 75 | 0 | 0 |
| 5124000 Total | | | 1,266 | 18 | 327 | 104 | 190 | 551 | 75 | 0 | 0 |
| 5125000 MNT BOILER-DRAFT | STEX Steam O&M Expense | SG | 3,623 | 52 | 936 | 297 | 545 | 1,578 | 214 | 1 | 0 |
| 5125000 Total | | | 3,623 | 52 | 936 | 297 | 545 | 1,578 | 214 | 1 | 0 |
| 5126000 MNT BOILR-FIRESIDE | STEX Steam O&M Expense | SG | 2,988 | 43 | 772 | 245 | 449 | 1,301 | 177 | 1 | 0 |
| 5126000 Total | | | 2,988 | 43 | 772 | 245 | 449 | 1,301 | 177 | 1 | 0 |
| 5127000 MNT BLR-BEARNG WTR | STEX Steam O&M Expense | SG | 269 | 4 | 69 | 22 | 40 | 117 | 16 | 0 | 0 |
| 5127000 Total | | | 269 | 4 | 69 | 22 | 40 | 117 | 16 | 0 | 0 |
| 5128000 MNT BOILR WTR/STMD | STEX Steam O&M Expense | SG | 9,199 | 132 | 2,376 | 754 | 1,383 | 4,005 | 544 | 3 | 0 |
| 5128000 Total | | | 9,199 | 132 | 2,376 | 754 | 1,383 | 4,005 | 544 | 3 | 0 |
| 5129000 MNT BOIL-COMP AIR | STEX Steam O&M Expense | SG | 406 | 6 | 105 | 33 | 61 | 177 | 24 | 0 | 0 |
| 5129000 Total | | | 406 | 6 | 105 | 33 | 61 | 177 | 24 | 0 | 0 |
| 5129900 MAINT BOILER-MISC | STEX Steam O&M Expense | SG | 3,727 | 54 | 963 | 306 | 561 | 1,623 | 221 | 1 | 0 |
| 5129900 Total | | | 3,727 | 54 | 963 | 306 | 561 | 1,623 | 221 | 1 | 0 |
| 5130000 MAINT ELEC PLANT | STEX Steam O&M Expense | SG | 2,247 | 32 | 581 | 184 | 338 | 978 | 133 | 1 | 0 |
| 5130000 Total | | | 2,247 | 32 | 581 | 184 | 338 | 978 | 133 | 1 | 0 |
| 5131000 MAINT ELEC AC | STEX Steam O&M Expense | SG | 17,080 | 246 | 4,412 | 1,400 | 2,569 | 7,436 | 1,011 | 6 | 0 |
| 5131000 Total | | | 17,080 | 246 | 4,412 | 1,400 | 2,569 | 7,436 | 1,011 | 6 | 0 |
| 5131100 MAINT/LUBE-OIL SYS | STEX Steam O&M Expense | SG | 663 | 10 | 171 | 54 | 100 | 288 | 39 | 0 | 0 |
| 5131100 Total | | | 663 | 10 | 171 | 54 | 100 | 288 | 39 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------------|------------------------|-------|--------------|------------|--------------|------------|--------------|--------------|------------|----------|----------|
| 5131300 MAINT/PREVENT ROUT | STEX Steam O&M Expense | SG | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5131300 Total | | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5131400 MAINT/MAIN TURBINE | STEX Steam O&M Expense | SG | 9,250 | 133 | 2,390 | 758 | 1,391 | 4,027 | 547 | 3 | 0 |
| 5131400 Total | | | 9,250 | 133 | 2,390 | 758 | 1,391 | 4,027 | 547 | 3 | 0 |
| 5132000 MAINT ALARMS/INFO | STEX Steam O&M Expense | SG | 1,716 | 25 | 443 | 141 | 258 | 747 | 102 | 1 | 0 |
| 5132000 Total | | | 1,716 | 25 | 443 | 141 | 258 | 747 | 102 | 1 | 0 |
| 5133000 MAINT/AIR-COOL-CON | STEX Steam O&M Expense | SG | -12 | 0 | -3 | -1 | -2 | -5 | -1 | 0 | 0 |
| 5133000 Total | | | -12 | 0 | -3 | -1 | -2 | -5 | -1 | 0 | 0 |
| 5134000 MAINT/COMPNT COOL | STEX Steam O&M Expense | SG | 270 | 4 | 70 | 22 | 41 | 118 | 16 | 0 | 0 |
| 5134000 Total | | | 270 | 4 | 70 | 22 | 41 | 118 | 16 | 0 | 0 |
| 5135000 MAINT/COMPNT AUXIL | STEX Steam O&M Expense | SG | 1,321 | 19 | 341 | 108 | 199 | 575 | 78 | 0 | 0 |
| 5135000 Total | | | 1,321 | 19 | 341 | 108 | 199 | 575 | 78 | 0 | 0 |
| 5137000 MAINT-COOLING TOWR | STEX Steam O&M Expense | SG | 1,363 | 20 | 352 | 112 | 205 | 594 | 81 | 0 | 0 |
| 5137000 Total | | | 1,363 | 20 | 352 | 112 | 205 | 594 | 81 | 0 | 0 |
| 5138000 MAINT-CIRCUL WATER | STEX Steam O&M Expense | SG | 1,623 | 23 | 419 | 133 | 244 | 707 | 96 | 1 | 0 |
| 5138000 Total | | | 1,623 | 23 | 419 | 133 | 244 | 707 | 96 | 1 | 0 |
| 5139000 MAINT-ELECT - DC | STEX Steam O&M Expense | SG | 319 | 5 | 82 | 26 | 48 | 139 | 19 | 0 | 0 |
| 5139000 Total | | | 319 | 5 | 82 | 26 | 48 | 139 | 19 | 0 | 0 |
| 5139900 MNT ELEC PLT-MISC | STEX Steam O&M Expense | SG | 39 | 1 | 10 | 3 | 6 | 17 | 2 | 0 | 0 |
| 5139900 Total | | | 39 | 1 | 10 | 3 | 6 | 17 | 2 | 0 | 0 |
| 5140000 MAINT MISC STM PLN | STEX Steam O&M Expense | SG | 3,682 | 53 | 951 | 302 | 554 | 1,603 | 218 | 1 | 0 |
| 5140000 Total | | | 3,682 | 53 | 951 | 302 | 554 | 1,603 | 218 | 1 | 0 |
| 5141000 MISC STM-COMP AIR | STEX Steam O&M Expense | SG | 1,416 | 20 | 366 | 116 | 213 | 616 | 84 | 0 | 0 |
| 5141000 Total | | | 1,416 | 20 | 366 | 116 | 213 | 616 | 84 | 0 | 0 |
| 5142000 MISC STM PLT-CONSU | STEX Steam O&M Expense | SG | 125 | 2 | 32 | 10 | 19 | 55 | 7 | 0 | 0 |
| 5142000 Total | | | 125 | 2 | 32 | 10 | 19 | 55 | 7 | 0 | 0 |
| 5144000 MISC STM PLNT-LAB | STEX Steam O&M Expense | SG | 383 | 6 | 99 | 31 | 58 | 167 | 23 | 0 | 0 |
| 5144000 Total | | | 383 | 6 | 99 | 31 | 58 | 167 | 23 | 0 | 0 |
| 5145000 MAINT MISC-SM TOOL | STEX Steam O&M Expense | SG | 508 | 7 | 131 | 42 | 76 | 221 | 30 | 0 | 0 |
| 5145000 Total | | | 508 | 7 | 131 | 42 | 76 | 221 | 30 | 0 | 0 |
| 5146000 MAINT/PAGING SYS | STEX Steam O&M Expense | SG | 200 | 3 | 52 | 16 | 30 | 87 | 12 | 0 | 0 |
| 5146000 Total | | | 200 | 3 | 52 | 16 | 30 | 87 | 12 | 0 | 0 |
| 5147000 MAINT/PLANT EQUIP | STEX Steam O&M Expense | SG | 1,334 | 19 | 345 | 109 | 201 | 581 | 79 | 0 | 0 |
| 5147000 Total | | | 1,334 | 19 | 345 | 109 | 201 | 581 | 79 | 0 | 0 |
| 5148000 MAINT/PLT-VEHICLES | STEX Steam O&M Expense | SG | 1,798 | 26 | 465 | 147 | 270 | 783 | 106 | 1 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|------------------------------|------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|----------|----------|
| 5148000 Total | | | 1,798 | 26 | 465 | 147 | 270 | 783 | 106 | 1 | 0 |
| 5149000 MAINT MISC-OTHER | STEX Steam O&M Expense | SG | -47 | -1 | -12 | -4 | -7 | -20 | -3 | 0 | 0 |
| 5149000 Total | | | -47 | -1 | -12 | -4 | -7 | -20 | -3 | 0 | 0 |
| 5149500 MAINT STM PLT-ENV AM | STEX Steam O&M Expense | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5149500 MAINT STM PLT-ENV AM | STEX Steam O&M Expense | SG | 966 | 14 | 250 | 79 | 145 | 421 | 57 | 0 | 0 |
| 5149500 Total | | | 966 | 14 | 250 | 79 | 145 | 421 | 57 | 0 | 0 |
| 5350000 OPER SUPERV & ENG | HYEX Hydro O&M Expense | SG-P | 7,989 | 115 | 2,064 | 655 | 1,202 | 3,478 | 473 | 3 | 0 |
| 5350000 OPER SUPERV & ENG | HYEX Hydro O&M Expense | SG-U | 823 | 12 | 213 | 67 | 124 | 358 | 49 | 0 | 0 |
| 5350000 Total | | | 8,812 | 127 | 2,277 | 723 | 1,325 | 3,837 | 522 | 3 | 0 |
| 5360000 WATER FOR POWER | HYEX Hydro O&M Expense | SG-P | 39 | 1 | 10 | 3 | 6 | 17 | 2 | 0 | 0 |
| 5360000 Total | | | 39 | 1 | 10 | 3 | 6 | 17 | 2 | 0 | 0 |
| 5370000 HYDRAULIC EXPENSES | HYEX Hydro O&M Expense | SG-P | 2,252 | 32 | 582 | 185 | 339 | 980 | 133 | 1 | 0 |
| 5370000 Total | | | 2,252 | 32 | 582 | 185 | 339 | 980 | 133 | 1 | 0 |
| 5371000 HYDRO/FISH & WILD | HYEX Hydro O&M Expense | SG-P | 567 | 8 | 147 | 47 | 85 | 247 | 34 | 0 | 0 |
| 5371000 HYDRO/FISH & WILD | HYEX Hydro O&M Expense | SG-U | 124 | 2 | 32 | 10 | 19 | 54 | 7 | 0 | 0 |
| 5371000 Total | | | 691 | 10 | 179 | 57 | 104 | 301 | 41 | 0 | 0 |
| 5372000 HYDRO/HATCHERY EXP | HYEX Hydro O&M Expense | SG-P | 431 | 6 | 111 | 35 | 65 | 188 | 26 | 0 | 0 |
| 5372000 Total | | | 431 | 6 | 111 | 35 | 65 | 188 | 26 | 0 | 0 |
| 5374000 HYDRO/OTH REC FAC | HYEX Hydro O&M Expense | SG-P | 196 | 3 | 51 | 16 | 29 | 85 | 12 | 0 | 0 |
| 5374000 HYDRO/OTH REC FAC | HYEX Hydro O&M Expense | SG-U | 31 | 0 | 8 | 3 | 5 | 14 | 2 | 0 | 0 |
| 5374000 Total | | | 227 | 3 | 59 | 19 | 34 | 99 | 13 | 0 | 0 |
| 5379000 HYDRO EXPENSE-OTH | HYEX Hydro O&M Expense | SG-P | 627 | 9 | 162 | 51 | 94 | 273 | 37 | 0 | 0 |
| 5379000 HYDRO EXPENSE-OTH | HYEX Hydro O&M Expense | SG-U | 213 | 3 | 55 | 17 | 32 | 93 | 13 | 0 | 0 |
| 5379000 Total | | | 841 | 12 | 217 | 69 | 126 | 366 | 50 | 0 | 0 |
| 5390000 MSC HYD PWR GEN EX | HYEX Hydro O&M Expense | SG-P | 12,330 | 177 | 3,185 | 1,011 | 1,854 | 5,368 | 730 | 4 | 0 |
| 5390000 MSC HYD PWR GEN EX | HYEX Hydro O&M Expense | SG-U | 7,222 | 104 | 1,866 | 592 | 1,086 | 3,144 | 427 | 2 | 0 |
| 5390000 Total | | | 19,552 | 281 | 5,051 | 1,603 | 2,941 | 8,513 | 1,157 | 7 | 0 |
| 5400000 RENTS (HYDRO GEN) | HYEX Hydro O&M Expense | SG-P | 1,260 | 18 | 326 | 103 | 190 | 549 | 75 | 0 | 0 |
| 5400000 RENTS (HYDRO GEN) | HYEX Hydro O&M Expense | SG-U | 54 | 1 | 14 | 4 | 8 | 23 | 3 | 0 | 0 |
| 5400000 Total | | | 1,314 | 19 | 339 | 108 | 198 | 572 | 78 | 0 | 0 |
| 5410000 MNT SUPERV & ENG | HYEX Hydro O&M Expense | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5410000 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5420000 MAINT OF STRUCTURE | HYEX Hydro O&M Expense | SG-P | 487 | 7 | 126 | 40 | 73 | 212 | 29 | 0 | 0 |
| 5420000 MAINT OF STRUCTURE | HYEX Hydro O&M Expense | SG-U | 26 | 0 | 7 | 2 | 4 | 11 | 2 | 0 | 0 |
| 5420000 Total | | | 514 | 7 | 133 | 42 | 77 | 224 | 30 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|------------------------------|-----------------------------------|-------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|-----------|----------|
| 5430000 MNT DAMS & WTR SYS | HYEX Hydro O&M Expense | SG-P | 942 | 14 | 243 | 77 | 142 | 410 | 56 | 0 | 0 |
| 5430000 MNT DAMS & WTR SYS | HYEX Hydro O&M Expense | SG-U | 630 | 9 | 163 | 52 | 95 | 274 | 37 | 0 | 0 |
| 5430000 Total | | | 1,572 | 23 | 406 | 129 | 236 | 684 | 93 | 1 | 0 |
| 5440000 MAINT OF ELEC PLNT | HYEX Hydro O&M Expense | SG-U | 66 | 1 | 17 | 5 | 10 | 29 | 4 | 0 | 0 |
| 5440000 Total | | | 66 | 1 | 17 | 5 | 10 | 29 | 4 | 0 | 0 |
| 5441000 PRIME MOVERS & GEN | HYEX Hydro O&M Expense | SG-P | 1,003 | 14 | 259 | 82 | 151 | 437 | 59 | 0 | 0 |
| 5441000 PRIME MOVERS & GEN | HYEX Hydro O&M Expense | SG-U | 105 | 2 | 27 | 9 | 16 | 46 | 6 | 0 | 0 |
| 5441000 Total | | | 1,108 | 16 | 286 | 91 | 167 | 482 | 66 | 0 | 0 |
| 5442000 ACCESS ELEC EQUIP | HYEX Hydro O&M Expense | SG-P | 698 | 10 | 180 | 57 | 105 | 304 | 41 | 0 | 0 |
| 5442000 ACCESS ELEC EQUIP | HYEX Hydro O&M Expense | SG-U | 122 | 2 | 31 | 10 | 18 | 53 | 7 | 0 | 0 |
| 5442000 Total | | | 820 | 12 | 212 | 67 | 123 | 357 | 49 | 0 | 0 |
| 5450000 MNT MISC HYDRO PLT | HYEX Hydro O&M Expense | SG-P | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 5450000 Total | | | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 5451000 MNT-FISH/WILDLIFE | HYEX Hydro O&M Expense | SG-P | 1,066 | 15 | 275 | 87 | 160 | 464 | 63 | 0 | 0 |
| 5451000 Total | | | 1,066 | 15 | 275 | 87 | 160 | 464 | 63 | 0 | 0 |
| 5454000 MAINT-OTH REC FAC | HYEX Hydro O&M Expense | SG-P | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5454000 Total | | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5455000 MAINT-RDS/TRAIL/BR | HYEX Hydro O&M Expense | SG-P | 900 | 13 | 232 | 74 | 135 | 392 | 53 | 0 | 0 |
| 5455000 MAINT-RDS/TRAIL/BR | HYEX Hydro O&M Expense | SG-U | 383 | 6 | 99 | 31 | 58 | 167 | 23 | 0 | 0 |
| 5455000 Total | | | 1,283 | 18 | 331 | 105 | 193 | 558 | 76 | 0 | 0 |
| 5459000 MAINT HYDRO-OTHER | HYEX Hydro O&M Expense | SG-P | 1,325 | 19 | 342 | 109 | 199 | 577 | 78 | 0 | 0 |
| 5459000 MAINT HYDRO-OTHER | HYEX Hydro O&M Expense | SG-U | 323 | 5 | 84 | 27 | 49 | 141 | 19 | 0 | 0 |
| 5459000 Total | | | 1,648 | 24 | 426 | 135 | 248 | 718 | 98 | 1 | 0 |
| 5459500 MAINT OF HYDRO PLT-E | HYEX Hydro O&M Expense | SG-P | 63 | 1 | 16 | 5 | 10 | 28 | 4 | 0 | 0 |
| 5459500 Total | | | 63 | 1 | 16 | 5 | 10 | 28 | 4 | 0 | 0 |
| 5460000 OPER SUPERV & ENG | OPEX Other Production O&M Expense | SG | 280 | 4 | 72 | 23 | 42 | 122 | 17 | 0 | 0 |
| 5460000 Total | | | 280 | 4 | 72 | 23 | 42 | 122 | 17 | 0 | 0 |
| 5471000 NATURAL GAS | NPCX Net Power Cost Expense | SE | 269,500 | 3,740 | 64,935 | 20,392 | 45,115 | 118,118 | 17,109 | 91 | 0 |
| 5471000 Total | | | 269,500 | 3,740 | 64,935 | 20,392 | 45,115 | 118,118 | 17,109 | 91 | 0 |
| 5480000 GENERATION EXP | OPEX Other Production O&M Expense | SG | 17,771 | 256 | 4,591 | 1,457 | 2,673 | 7,737 | 1,052 | 6 | 0 |
| 5480000 Total | | | 17,771 | 256 | 4,591 | 1,457 | 2,673 | 7,737 | 1,052 | 6 | 0 |
| 5490000 MIS OTH PWR GEN EX | OPEX Other Production O&M Expense | OR | 96 | 0 | 96 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5490000 MIS OTH PWR GEN EX | OPEX Other Production O&M Expense | SG | 5,113 | 74 | 1,321 | 419 | 769 | 2,226 | 303 | 2 | 0 |
| 5490000 Total | | | 5,209 | 74 | 1,417 | 419 | 769 | 2,226 | 303 | 2 | 0 |
| 5500000 RENTS (OTHER GEN) | OPEX Other Production O&M Expense | OR | 288 | 0 | 288 | 0 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|------------------------------|-----------------------------------|-------|-----------------|---------------|----------------|----------------|----------------|-----------------|----------------|------------|----------------|
| 5500000 RENTS (OTHER GEN) | OPEX Other Production O&M Expense | SG | 3,646 | 52 | 942 | 299 | 548 | 1,588 | 216 | 1 | 0 |
| 5500000 Total | | | 3,934 | 52 | 1,230 | 299 | 548 | 1,588 | 216 | 1 | 0 |
| 5520000 MAINT OF STRUCTURE | OPEX Other Production O&M Expense | SG | 2,930 | 42 | 757 | 240 | 441 | 1,276 | 173 | 1 | 0 |
| 5520000 Total | | | 2,930 | 42 | 757 | 240 | 441 | 1,276 | 173 | 1 | 0 |
| 5530000 MNT GEN & ELEC PLT | OPEX Other Production O&M Expense | SG | 14,696 | 211 | 3,797 | 1,205 | 2,210 | 6,398 | 870 | 5 | 0 |
| 5530000 Total | | | 14,696 | 211 | 3,797 | 1,205 | 2,210 | 6,398 | 870 | 5 | 0 |
| 5540000 MNT MSC OTH PWR GN | OPEX Other Production O&M Expense | SG | 1,178 | 17 | 304 | 97 | 177 | 513 | 70 | 0 | 0 |
| 5540000 Total | | | 1,178 | 17 | 304 | 97 | 177 | 513 | 70 | 0 | 0 |
| 5546000 MISC PLANT EQUIP | OPEX Other Production O&M Expense | SG | 65 | 1 | 17 | 5 | 10 | 28 | 4 | 0 | 0 |
| 5546000 Total | | | 65 | 1 | 17 | 5 | 10 | 28 | 4 | 0 | 0 |
| 5549500 MAINT OF OTH PWR PLT | OPEX Other Production O&M Expense | SG | 1,825 | 26 | 471 | 150 | 274 | 795 | 108 | 1 | 0 |
| 5549500 MAINT OF OTH PWR PLT | OPEX Other Production O&M Expense | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5549500 Total | | | 1,825 | 26 | 471 | 150 | 274 | 795 | 108 | 1 | 0 |
| 5552300 WA REC COMPLIANCE | NPCX Net Power Cost Expense | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 5552300 Total | | | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 5552400 RENEW ENRGY CR PURCH | NPCX Net Power Cost Expense | OTHER | 786 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 786 |
| 5552400 Total | | | 786 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 786 |
| 5552500 OTH/INT/REC/DEL | NPCX Net Power Cost Expense | SE | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 5552500 Total | | | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 5552700 PURCH POWER-UT SITUS | NPCX Net Power Cost Expense | UT | 3,756 | 0 | 0 | 0 | 0 | 3,756 | 0 | 0 | 0 |
| 5552700 Total | | | 3,756 | 0 | 0 | 0 | 0 | 3,756 | 0 | 0 | 0 |
| 5555700 NPC Deferral Mchnsm | NPCX Net Power Cost Expense | OTHER | -69,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -69,933 |
| 5555700 Total | | | -69,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -69,933 |
| 5555900 Short-Term Firm Whls | NPCX Net Power Cost Expense | SG | 559,846 | 8,055 | 144,626 | 45,900 | 84,199 | 243,744 | 33,135 | 187 | 0 |
| 5555900 Total | | | 559,846 | 8,055 | 144,626 | 45,900 | 84,199 | 243,744 | 33,135 | 187 | 0 |
| 5556100 BOOKOUTS NETTED-LOSS | NPCX Net Power Cost Expense | SG | 88,834 | 1,278 | 22,949 | 7,283 | 13,360 | 38,676 | 5,258 | 30 | 0 |
| 5556100 Total | | | 88,834 | 1,278 | 22,949 | 7,283 | 13,360 | 38,676 | 5,258 | 30 | 0 |
| 5556200 TRADING NETTED-LOSS | NPCX Net Power Cost Expense | SG | -16 | 0 | -4 | -1 | -2 | -7 | -1 | 0 | 0 |
| 5556200 Total | | | -16 | 0 | -4 | -1 | -2 | -7 | -1 | 0 | 0 |
| 5556300 FIRM ENERGY PURCH | NPCX Net Power Cost Expense | SG | 391,828 | 5,638 | 101,222 | 32,125 | 58,929 | 170,593 | 23,191 | 131 | 0 |
| 5556300 Total | | | 391,828 | 5,638 | 101,222 | 32,125 | 58,929 | 170,593 | 23,191 | 131 | 0 |
| 5556400 FIRM DEMAND PURCH | NPCX Net Power Cost Expense | SG | 41,486 | 597 | 10,717 | 3,401 | 6,239 | 18,062 | 2,455 | 14 | 0 |
| 5556400 Total | | | 41,486 | 597 | 10,717 | 3,401 | 6,239 | 18,062 | 2,455 | 14 | 0 |
| 5556700 POST-MERG FIRM PUR | NPCX Net Power Cost Expense | SG | -287,355 | -4,134 | -74,233 | -23,559 | -43,217 | -125,108 | -17,007 | -96 | 0 |
| 5556700 Total | | | -287,355 | -4,134 | -74,233 | -23,559 | -43,217 | -125,108 | -17,007 | -96 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|------------------------------|-------------------------------|-------|----------------|-------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 5556710 EIM - FIRM PURCHASES | NPCX Net Power Cost Expense | SG | -65,401 | -941 | -16,895 | -5,362 | -9,836 | -28,474 | -3,871 | -22 | 0 |
| 5556710 Total | | | -65,401 | -941 | -16,895 | -5,362 | -9,836 | -28,474 | -3,871 | -22 | 0 |
| 5560000 SYS CTRL & LD DISP | PSEX Power Supply Expense | SG | 910 | 13 | 235 | 75 | 137 | 396 | 54 | 0 | 0 |
| 5560000 Total | | | 910 | 13 | 235 | 75 | 137 | 396 | 54 | 0 | 0 |
| 5570000 OTHER EXPENSES | PSEX Power Supply Expense | SE | 9 | 0 | 2 | 1 | 2 | 4 | 1 | 0 | 0 |
| 5570000 OTHER EXPENSES | PSEX Power Supply Expense | SG | 35,879 | 516 | 9,269 | 2,942 | 5,396 | 15,621 | 2,124 | 12 | 0 |
| 5570000 Total | | | 35,888 | 516 | 9,271 | 2,942 | 5,398 | 15,625 | 2,124 | 12 | 0 |
| 5579000 OTH EXP-ST SITUS ACT | PSEX Power Supply Expense | IDU | 3,757 | 0 | 0 | 0 | 0 | 0 | 3,757 | 0 | 0 |
| 5579000 OTH EXP-ST SITUS ACT | PSEX Power Supply Expense | OR | 1,683 | 0 | 1,683 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5579000 Total | | | 5,440 | 0 | 1,683 | 0 | 0 | 0 | 3,757 | 0 | 0 |
| 5579100 OTH EXP-LIQ DAMAGE | PSEX Power Supply Expense | UT | 24 | 0 | 0 | 0 | 0 | 24 | 0 | 0 | 0 |
| 5579100 OTH EXP-LIQ DAMAGE | PSEX Power Supply Expense | WYU | 65 | 0 | 0 | 0 | 65 | 0 | 0 | 0 | 0 |
| 5579100 Total | | | 89 | 0 | 0 | 0 | 65 | 24 | 0 | 0 | 0 |
| 5600000 OPER SUPERV & ENG | TNEX Transmission O&M Expense | SG | 7,289 | 105 | 1,883 | 598 | 1,096 | 3,174 | 431 | 2 | 0 |
| 5600000 Total | | | 7,289 | 105 | 1,883 | 598 | 1,096 | 3,174 | 431 | 2 | 0 |
| 5612000 LD - MONITOR & OPER | TNEX Transmission O&M Expense | SG | 7,353 | 106 | 1,899 | 603 | 1,106 | 3,201 | 435 | 2 | 0 |
| 5612000 Total | | | 7,353 | 106 | 1,899 | 603 | 1,106 | 3,201 | 435 | 2 | 0 |
| 5614000 SCHED, SYS CTR & DSP | TNEX Transmission O&M Expense | SG | 435 | 6 | 112 | 36 | 65 | 190 | 26 | 0 | 0 |
| 5614000 Total | | | 435 | 6 | 112 | 36 | 65 | 190 | 26 | 0 | 0 |
| 5614010 EIM - SCHEDULING,SYS | TNEX Transmission O&M Expense | SG | 898 | 13 | 232 | 74 | 135 | 391 | 53 | 0 | 0 |
| 5614010 Total | | | 898 | 13 | 232 | 74 | 135 | 391 | 53 | 0 | 0 |
| 5615000 REL PLAN & STDS DEV | TNEX Transmission O&M Expense | SG | 1,905 | 27 | 492 | 156 | 287 | 830 | 113 | 1 | 0 |
| 5615000 Total | | | 1,905 | 27 | 492 | 156 | 287 | 830 | 113 | 1 | 0 |
| 5616000 TRANS SVC STUDIES | TNEX Transmission O&M Expense | SG | 123 | 2 | 32 | 10 | 18 | 53 | 7 | 0 | 0 |
| 5616000 Total | | | 123 | 2 | 32 | 10 | 18 | 53 | 7 | 0 | 0 |
| 5617000 GEN INTERCNECT STUD | TNEX Transmission O&M Expense | SG | 1,072 | 15 | 277 | 88 | 161 | 467 | 63 | 0 | 0 |
| 5617000 Total | | | 1,072 | 15 | 277 | 88 | 161 | 467 | 63 | 0 | 0 |
| 5618000 REL PLN & STAND SVCS | TNEX Transmission O&M Expense | SG | 8,211 | 118 | 2,121 | 673 | 1,235 | 3,575 | 486 | 3 | 0 |
| 5618000 Total | | | 8,211 | 118 | 2,121 | 673 | 1,235 | 3,575 | 486 | 3 | 0 |
| 5620000 STATION EXP(TRANS) | TNEX Transmission O&M Expense | SG | 2,789 | 40 | 720 | 229 | 419 | 1,214 | 165 | 1 | 0 |
| 5620000 Total | | | 2,789 | 40 | 720 | 229 | 419 | 1,214 | 165 | 1 | 0 |
| 5630000 OVERHEAD LINE EXP | TNEX Transmission O&M Expense | SG | 1,038 | 15 | 268 | 85 | 156 | 452 | 61 | 0 | 0 |
| 5630000 Total | | | 1,038 | 15 | 268 | 85 | 156 | 452 | 61 | 0 | 0 |
| 5650000 TRNS ELEC BY OTHERS | NPCX Net Power Cost Expense | SG | 188 | 3 | 49 | 15 | 28 | 82 | 11 | 0 | 0 |
| 5650000 Total | | | 188 | 3 | 49 | 15 | 28 | 82 | 11 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|------------------------------|-------------------------------|-------|----------------|--------------|---------------|---------------|---------------|---------------|--------------|-----------|----------|
| 5650010 EIM - TRANSM OF ELEC | NPCX Net Power Cost Expense | SG | 2,138 | 31 | 552 | 175 | 321 | 931 | 127 | 1 | 0 |
| 5650010 Total | | | 2,138 | 31 | 552 | 175 | 321 | 931 | 127 | 1 | 0 |
| 5651000 S/T FIRM WHEELING | NPCX Net Power Cost Expense | SG | 14,088 | 203 | 3,639 | 1,155 | 2,119 | 6,134 | 834 | 5 | 0 |
| 5651000 Total | | | 14,088 | 203 | 3,639 | 1,155 | 2,119 | 6,134 | 834 | 5 | 0 |
| 5652500 NON-FIRM WHEEL EXP | NPCX Net Power Cost Expense | SE | -1,671 | -23 | -403 | -126 | -280 | -732 | -106 | -1 | 0 |
| 5652500 Total | | | -1,671 | -23 | -403 | -126 | -280 | -732 | -106 | -1 | 0 |
| 5654600 POST-MRG WHEEL EXP | NPCX Net Power Cost Expense | SG | 126,586 | 1,821 | 32,701 | 10,378 | 19,038 | 55,113 | 7,492 | 42 | 0 |
| 5654600 Total | | | 126,586 | 1,821 | 32,701 | 10,378 | 19,038 | 55,113 | 7,492 | 42 | 0 |
| 5660000 MISC TRANS EXPENSE | TNEX Transmission O&M Expense | SG | 2,863 | 41 | 740 | 235 | 431 | 1,247 | 169 | 1 | 0 |
| 5660000 Total | | | 2,863 | 41 | 740 | 235 | 431 | 1,247 | 169 | 1 | 0 |
| 5660010 MISC TRANS EXPENSE | TNEX Transmission O&M Expense | SG | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | 0 |
| 5660010 Total | | | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | 0 |
| 5670000 RENTS-TRANSMISSION | TNEX Transmission O&M Expense | SG | 2,121 | 31 | 548 | 174 | 319 | 924 | 126 | 1 | 0 |
| 5670000 Total | | | 2,121 | 31 | 548 | 174 | 319 | 924 | 126 | 1 | 0 |
| 5680000 MNT SUPERV & ENG | TNEX Transmission O&M Expense | SG | 1,350 | 19 | 349 | 111 | 203 | 588 | 80 | 0 | 0 |
| 5680000 Total | | | 1,350 | 19 | 349 | 111 | 203 | 588 | 80 | 0 | 0 |
| 5690000 MAINT OF STRUCTURE | TNEX Transmission O&M Expense | SG | 84 | 1 | 22 | 7 | 13 | 36 | 5 | 0 | 0 |
| 5690000 Total | | | 84 | 1 | 22 | 7 | 13 | 36 | 5 | 0 | 0 |
| 5691000 MAINT-COMP HW TRANS | TNEX Transmission O&M Expense | SG | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 5691000 Total | | | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 5692000 MAINT-COMP SW TRANS | TNEX Transmission O&M Expense | SG | 849 | 12 | 219 | 70 | 128 | 370 | 50 | 0 | 0 |
| 5692000 Total | | | 849 | 12 | 219 | 70 | 128 | 370 | 50 | 0 | 0 |
| 5693000 MAINT-COM EQP TRANS | TNEX Transmission O&M Expense | SG | 4,867 | 70 | 1,257 | 399 | 732 | 2,119 | 288 | 2 | 0 |
| 5693000 Total | | | 4,867 | 70 | 1,257 | 399 | 732 | 2,119 | 288 | 2 | 0 |
| 5700000 MAINT STATION EQIP | TNEX Transmission O&M Expense | SG | 11,856 | 171 | 3,063 | 972 | 1,783 | 5,162 | 702 | 4 | 0 |
| 5700000 Total | | | 11,856 | 171 | 3,063 | 972 | 1,783 | 5,162 | 702 | 4 | 0 |
| 5710000 MAINT OVHD LINES | TNEX Transmission O&M Expense | SG | 16,156 | 232 | 4,174 | 1,325 | 2,430 | 7,034 | 956 | 5 | 0 |
| 5710000 Total | | | 16,156 | 232 | 4,174 | 1,325 | 2,430 | 7,034 | 956 | 5 | 0 |
| 5720000 MNT UNDERGRD LINES | TNEX Transmission O&M Expense | SG | 38 | 1 | 10 | 3 | 6 | 16 | 2 | 0 | 0 |
| 5720000 Total | | | 38 | 1 | 10 | 3 | 6 | 16 | 2 | 0 | 0 |
| 5730000 MNT MSC TRANS PLNT | TNEX Transmission O&M Expense | SG | 151 | 2 | 39 | 12 | 23 | 66 | 9 | 0 | 0 |
| 5730000 Total | | | 151 | 2 | 39 | 12 | 23 | 66 | 9 | 0 | 0 |
| 5800000 OPER SUPERV & ENG | DNEX Distribution O&M Expense | CA | 47 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5800000 OPER SUPERV & ENG | DNEX Distribution O&M Expense | IDU | 31 | 0 | 0 | 0 | 0 | 0 | 31 | 0 | 0 |
| 5800000 OPER SUPERV & ENG | DNEX Distribution O&M Expense | OR | 309 | 0 | 309 | 0 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------------|-------------------------------|-------|---------------|------------|--------------|------------|--------------|--------------|------------|----------|----------|
| 5800000 OPER SUPERV & ENG | DNEX Distribution O&M Expense | SNPD | 7,995 | 257 | 2,116 | 515 | 841 | 3,867 | 399 | 0 | 0 |
| 5800000 OPER SUPERV & ENG | DNEX Distribution O&M Expense | UT | 424 | 0 | 0 | 0 | 0 | 424 | 0 | 0 | 0 |
| 5800000 OPER SUPERV & ENG | DNEX Distribution O&M Expense | WA | 133 | 0 | 0 | 133 | 0 | 0 | 0 | 0 | 0 |
| 5800000 OPER SUPERV & ENG | DNEX Distribution O&M Expense | WYP | 105 | 0 | 0 | 0 | 105 | 0 | 0 | 0 | 0 |
| 5800000 Total | | | 9,045 | 304 | 2,425 | 648 | 946 | 4,291 | 430 | 0 | 0 |
| 5810000 LOAD DISPATCHING | DNEX Distribution O&M Expense | SNPD | 12,175 | 391 | 3,223 | 784 | 1,281 | 5,889 | 607 | 0 | 0 |
| 5810000 Total | | | 12,175 | 391 | 3,223 | 784 | 1,281 | 5,889 | 607 | 0 | 0 |
| 5820000 STATION EXP(DIST) | DNEX Distribution O&M Expense | CA | 76 | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5820000 STATION EXP(DIST) | DNEX Distribution O&M Expense | IDU | 595 | 0 | 0 | 0 | 0 | 0 | 595 | 0 | 0 |
| 5820000 STATION EXP(DIST) | DNEX Distribution O&M Expense | OR | 1,050 | 0 | 1,050 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5820000 STATION EXP(DIST) | DNEX Distribution O&M Expense | SNPD | 4 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 |
| 5820000 STATION EXP(DIST) | DNEX Distribution O&M Expense | UT | 1,946 | 0 | 0 | 0 | 0 | 1,946 | 0 | 0 | 0 |
| 5820000 STATION EXP(DIST) | DNEX Distribution O&M Expense | WA | 297 | 0 | 0 | 297 | 0 | 0 | 0 | 0 | 0 |
| 5820000 STATION EXP(DIST) | DNEX Distribution O&M Expense | WYP | 710 | 0 | 0 | 0 | 710 | 0 | 0 | 0 | 0 |
| 5820000 Total | | | 4,678 | 77 | 1,051 | 297 | 710 | 1,948 | 595 | 0 | 0 |
| 5830000 OVHD LINE EXPENSES | DNEX Distribution O&M Expense | CA | 244 | 244 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5830000 OVHD LINE EXPENSES | DNEX Distribution O&M Expense | IDU | 377 | 0 | 0 | 0 | 0 | 0 | 377 | 0 | 0 |
| 5830000 OVHD LINE EXPENSES | DNEX Distribution O&M Expense | OR | 1,650 | 0 | 1,650 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5830000 OVHD LINE EXPENSES | DNEX Distribution O&M Expense | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5830000 OVHD LINE EXPENSES | DNEX Distribution O&M Expense | UT | 5,928 | 0 | 0 | 0 | 0 | 5,928 | 0 | 0 | 0 |
| 5830000 OVHD LINE EXPENSES | DNEX Distribution O&M Expense | WA | 232 | 0 | 0 | 232 | 0 | 0 | 0 | 0 | 0 |
| 5830000 OVHD LINE EXPENSES | DNEX Distribution O&M Expense | WYP | 516 | 0 | 0 | 0 | 516 | 0 | 0 | 0 | 0 |
| 5830000 OVHD LINE EXPENSES | DNEX Distribution O&M Expense | WYU | 139 | 0 | 0 | 0 | 139 | 0 | 0 | 0 | 0 |
| 5830000 Total | | | 9,086 | 244 | 1,650 | 232 | 656 | 5,928 | 377 | 0 | 0 |
| 5840000 UDRGRND LINE EXP | DNEX Distribution O&M Expense | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5840000 UDRGRND LINE EXP | DNEX Distribution O&M Expense | UT | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 5840000 UDRGRND LINE EXP | DNEX Distribution O&M Expense | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5840000 Total | | | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 5850000 STRT LGHT-SGNL SYS | DNEX Distribution O&M Expense | SNPD | 213 | 7 | 56 | 14 | 22 | 103 | 11 | 0 | 0 |
| 5850000 Total | | | 213 | 7 | 56 | 14 | 22 | 103 | 11 | 0 | 0 |
| 5860000 METER EXPENSES | DNEX Distribution O&M Expense | CA | 82 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5860000 METER EXPENSES | DNEX Distribution O&M Expense | IDU | 195 | 0 | 0 | 0 | 0 | 0 | 195 | 0 | 0 |
| 5860000 METER EXPENSES | DNEX Distribution O&M Expense | OR | 741 | 0 | 741 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5860000 METER EXPENSES | DNEX Distribution O&M Expense | UT | 844 | 0 | 0 | 0 | 0 | 844 | 0 | 0 | 0 |
| 5860000 METER EXPENSES | DNEX Distribution O&M Expense | WA | 306 | 0 | 0 | 306 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|-----------------|----------------------|-------|--------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | WYP | 346 | 0 | 0 | 0 | 346 | 0 | 0 | 0 |
| 5860000 | METER EXPENSES | DNEX | Distribution O&M Expense | WYU | 108 | 0 | 0 | 0 | 108 | 0 | 0 | 0 |
| 5860000 | Total | | | | 2,625 | 82 | 741 | 306 | 455 | 844 | 195 | 0 |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | CA | 596 | 596 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | IDU | 862 | 0 | 0 | 0 | 0 | 862 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | OR | 5,498 | 0 | 5,498 | 0 | 0 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | UT | 5,267 | 0 | 0 | 0 | 0 | 5,267 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WA | 1,298 | 0 | 0 | 1,298 | 0 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WYP | 1,119 | 0 | 0 | 0 | 1,119 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | DNEX | Distribution O&M Expense | WYU | 137 | 0 | 0 | 0 | 137 | 0 | 0 | 0 |
| 5870000 | Total | | | | 14,777 | 596 | 5,498 | 1,298 | 1,256 | 5,267 | 862 | 0 |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | CA | 32 | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | IDU | -15 | 0 | 0 | 0 | 0 | 0 | -15 | 0 |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | OR | 78 | 0 | 78 | 0 | 0 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | SNPD | 871 | 28 | 231 | 56 | 92 | 421 | 43 | 0 |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | UT | -75 | 0 | 0 | 0 | 0 | -75 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WA | -16 | 0 | 0 | -16 | 0 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WYP | -113 | 0 | 0 | 0 | -113 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | DNEX | Distribution O&M Expense | WYU | -75 | 0 | 0 | 0 | -75 | 0 | 0 | 0 |
| 5880000 | Total | | | | 687 | 60 | 309 | 40 | -97 | 347 | 28 | 0 |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | CA | 60 | 60 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | IDU | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 0 |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | OR | 1,590 | 0 | 1,590 | 0 | 0 | 0 | 0 | 0 |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | SNPD | 13 | 0 | 3 | 1 | 1 | 6 | 1 | 0 |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | UT | 437 | 0 | 0 | 0 | 0 | 437 | 0 | 0 |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | WA | 145 | 0 | 0 | 145 | 0 | 0 | 0 | 0 |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | WYP | 488 | 0 | 0 | 0 | 488 | 0 | 0 | 0 |
| 5890000 | RENTS-DISTRIBUTION | DNEX | Distribution O&M Expense | WYU | 87 | 0 | 0 | 0 | 87 | 0 | 0 | 0 |
| 5890000 | Total | | | | 2,860 | 60 | 1,594 | 146 | 576 | 443 | 40 | 0 |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | CA | 125 | 125 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | IDU | 148 | 0 | 0 | 0 | 0 | 0 | 148 | 0 |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | OR | 949 | 0 | 949 | 0 | 0 | 0 | 0 | 0 |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | SNPD | 2,489 | 80 | 659 | 160 | 262 | 1,204 | 124 | 0 |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | UT | 1,486 | 0 | 0 | 0 | 0 | 1,486 | 0 | 0 |
| 5900000 | MAINT SUPERV & ENG | DNEX | Distribution O&M Expense | WA | 210 | 0 | 0 | 210 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|------------------------------|-------------------------------|-------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|----------|----------|
| 5900000 MAINT SUPERV & ENG | DNEX Distribution O&M Expense | WYP | 533 | 0 | 0 | 0 | 533 | 0 | 0 | 0 | 0 |
| 5900000 Total | | | 5,940 | 205 | 1,608 | 370 | 795 | 2,690 | 272 | 0 | 0 |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | CA | 47 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | IDU | 127 | 0 | 0 | 0 | 0 | 0 | 127 | 0 | 0 |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | OR | 439 | 0 | 439 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | SNPD | 181 | 6 | 48 | 12 | 19 | 87 | 9 | 0 | 0 |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | UT | 956 | 0 | 0 | 0 | 0 | 956 | 0 | 0 | 0 |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | WA | 121 | 0 | 0 | 121 | 0 | 0 | 0 | 0 | 0 |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | WYP | 389 | 0 | 0 | 0 | 389 | 0 | 0 | 0 | 0 |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | WYU | 71 | 0 | 0 | 0 | 71 | 0 | 0 | 0 | 0 |
| 5910000 Total | | | 2,330 | 53 | 486 | 132 | 480 | 1,044 | 136 | 0 | 0 |
| 5920000 MAINT STAT EQUIP | DNEX Distribution O&M Expense | CA | 231 | 231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5920000 MAINT STAT EQUIP | DNEX Distribution O&M Expense | IDU | 264 | 0 | 0 | 0 | 0 | 0 | 264 | 0 | 0 |
| 5920000 MAINT STAT EQUIP | DNEX Distribution O&M Expense | OR | 2,645 | 0 | 2,645 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5920000 MAINT STAT EQUIP | DNEX Distribution O&M Expense | SNPD | 1,853 | 60 | 491 | 119 | 195 | 896 | 92 | 0 | 0 |
| 5920000 MAINT STAT EQUIP | DNEX Distribution O&M Expense | UT | 3,337 | 0 | 0 | 0 | 0 | 3,337 | 0 | 0 | 0 |
| 5920000 MAINT STAT EQUIP | DNEX Distribution O&M Expense | WA | 280 | 0 | 0 | 280 | 0 | 0 | 0 | 0 | 0 |
| 5920000 MAINT STAT EQUIP | DNEX Distribution O&M Expense | WYP | 988 | 0 | 0 | 0 | 988 | 0 | 0 | 0 | 0 |
| 5920000 MAINT STAT EQUIP | DNEX Distribution O&M Expense | WYU | 96 | 0 | 0 | 0 | 96 | 0 | 0 | 0 | 0 |
| 5920000 Total | | | 9,695 | 290 | 3,136 | 400 | 1,279 | 4,234 | 357 | 0 | 0 |
| 5930000 MAINT OVHD LINES | DNEX Distribution O&M Expense | CA | 11,384 | 11,384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5930000 MAINT OVHD LINES | DNEX Distribution O&M Expense | IDU | 3,355 | 0 | 0 | 0 | 0 | 0 | 3,355 | 0 | 0 |
| 5930000 MAINT OVHD LINES | DNEX Distribution O&M Expense | OR | 30,124 | 0 | 30,124 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5930000 MAINT OVHD LINES | DNEX Distribution O&M Expense | SNPD | 2,198 | 71 | 582 | 142 | 231 | 1,063 | 110 | 0 | 0 |
| 5930000 MAINT OVHD LINES | DNEX Distribution O&M Expense | UT | 31,804 | 0 | 0 | 0 | 0 | 31,804 | 0 | 0 | 0 |
| 5930000 MAINT OVHD LINES | DNEX Distribution O&M Expense | WA | 5,403 | 0 | 0 | 5,403 | 0 | 0 | 0 | 0 | 0 |
| 5930000 MAINT OVHD LINES | DNEX Distribution O&M Expense | WYP | 5,462 | 0 | 0 | 0 | 5,462 | 0 | 0 | 0 | 0 |
| 5930000 MAINT OVHD LINES | DNEX Distribution O&M Expense | WYU | 809 | 0 | 0 | 0 | 809 | 0 | 0 | 0 | 0 |
| 5930000 Total | | | 90,538 | 11,455 | 30,706 | 5,545 | 6,502 | 32,867 | 3,464 | 0 | 0 |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | CA | -361 | -361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | IDU | 243 | 0 | 0 | 0 | 0 | 0 | 243 | 0 | 0 |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | OR | -2,146 | 0 | -2,146 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | UT | 1,305 | 0 | 0 | 0 | 0 | 1,305 | 0 | 0 | 0 |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | WA | -217 | 0 | 0 | -217 | 0 | 0 | 0 | 0 | 0 |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | WYP | -58 | 0 | 0 | 0 | -58 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------------|-------------------------------|-------|---------------|-------------|---------------|--------------|--------------|---------------|------------|----------|----------|
| 5931000 Total | | | -1,233 | -361 | -2,146 | -217 | -58 | 1,305 | 243 | 0 | 0 |
| 5940000 MAINT UDGRND LINES | DNEX Distribution O&M Expense | CA | 440 | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5940000 MAINT UDGRND LINES | DNEX Distribution O&M Expense | IDU | 865 | 0 | 0 | 0 | 0 | 0 | 865 | 0 | 0 |
| 5940000 MAINT UDGRND LINES | DNEX Distribution O&M Expense | OR | 6,235 | 0 | 6,235 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5940000 MAINT UDGRND LINES | DNEX Distribution O&M Expense | SNPD | 25 | 1 | 7 | 2 | 3 | 12 | 1 | 0 | 0 |
| 5940000 MAINT UDGRND LINES | DNEX Distribution O&M Expense | UT | 14,954 | 0 | 0 | 0 | 0 | 14,954 | 0 | 0 | 0 |
| 5940000 MAINT UDGRND LINES | DNEX Distribution O&M Expense | WA | 1,201 | 0 | 0 | 1,201 | 0 | 0 | 0 | 0 | 0 |
| 5940000 MAINT UDGRND LINES | DNEX Distribution O&M Expense | WYP | 1,809 | 0 | 0 | 0 | 1,809 | 0 | 0 | 0 | 0 |
| 5940000 MAINT UDGRND LINES | DNEX Distribution O&M Expense | WYU | 246 | 0 | 0 | 0 | 246 | 0 | 0 | 0 | 0 |
| 5940000 Total | | | 25,774 | 441 | 6,241 | 1,202 | 2,058 | 14,966 | 867 | 0 | 0 |
| 5950000 MAINT LINE TRNSFRM | DNEX Distribution O&M Expense | SNPD | 958 | 31 | 254 | 62 | 101 | 463 | 48 | 0 | 0 |
| 5950000 Total | | | 958 | 31 | 254 | 62 | 101 | 463 | 48 | 0 | 0 |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense | CA | 82 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense | IDU | 94 | 0 | 0 | 0 | 0 | 0 | 94 | 0 | 0 |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense | OR | 850 | 0 | 850 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense | UT | 1,272 | 0 | 0 | 0 | 0 | 1,272 | 0 | 0 | 0 |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense | WA | 141 | 0 | 0 | 141 | 0 | 0 | 0 | 0 | 0 |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense | WYP | 355 | 0 | 0 | 0 | 355 | 0 | 0 | 0 | 0 |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense | WYU | 114 | 0 | 0 | 0 | 114 | 0 | 0 | 0 | 0 |
| 5960000 Total | | | 2,908 | 82 | 850 | 141 | 469 | 1,272 | 94 | 0 | 0 |
| 5970000 MNT OF METERS | DNEX Distribution O&M Expense | CA | 20 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5970000 MNT OF METERS | DNEX Distribution O&M Expense | IDU | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 0 |
| 5970000 MNT OF METERS | DNEX Distribution O&M Expense | OR | 259 | 0 | 259 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5970000 MNT OF METERS | DNEX Distribution O&M Expense | SNPD | -265 | -9 | -70 | -17 | -28 | -128 | -13 | 0 | 0 |
| 5970000 MNT OF METERS | DNEX Distribution O&M Expense | UT | 240 | 0 | 0 | 0 | 0 | 240 | 0 | 0 | 0 |
| 5970000 MNT OF METERS | DNEX Distribution O&M Expense | WA | 32 | 0 | 0 | 32 | 0 | 0 | 0 | 0 | 0 |
| 5970000 MNT OF METERS | DNEX Distribution O&M Expense | WYP | 36 | 0 | 0 | 0 | 36 | 0 | 0 | 0 | 0 |
| 5970000 MNT OF METERS | DNEX Distribution O&M Expense | WYU | 14 | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 |
| 5970000 Total | | | 376 | 12 | 188 | 15 | 22 | 112 | 27 | 0 | 0 |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense | CA | 69 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense | IDU | 83 | 0 | 0 | 0 | 0 | 0 | 83 | 0 | 0 |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense | OR | 620 | 0 | 620 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense | SNPD | 3,397 | 109 | 899 | 219 | 357 | 1,643 | 169 | 0 | 0 |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense | UT | 672 | 0 | 0 | 0 | 0 | 672 | 0 | 0 | 0 |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense | WA | 128 | 0 | 0 | 128 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 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 Distribution O&M Expense | WYP | 185 | 0 | 0 | 0 | 185 | 0 | 0 | 0 | 0 |
| 5980000 Total | | | 5,153 | 178 | 1,519 | 346 | 542 | 2,316 | 252 | 0 | 0 |
| 5989500 MNT DIST PLNT-ENV AM | DNEX Distribution O&M Expense | SNPD | 2,251 | 72 | 596 | 145 | 237 | 1,089 | 112 | 0 | 0 |
| 5989500 Total | | | 2,251 | 72 | 596 | 145 | 237 | 1,089 | 112 | 0 | 0 |
| 9010000 SUPRV (CUST ACCT) | CAEX Customer Accounting Expense | CN | 2,689 | 65 | 841 | 187 | 201 | 1,282 | 113 | 0 | 0 |
| 9010000 SUPRV (CUST ACCT) | CAEX Customer Accounting Expense | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9010000 Total | | | 2,690 | 65 | 841 | 187 | 201 | 1,282 | 113 | 0 | 0 |
| 9020000 METER READING EXP | CAEX Customer Accounting Expense | CA | 659 | 659 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9020000 METER READING EXP | CAEX Customer Accounting Expense | CN | 744 | 18 | 233 | 52 | 56 | 355 | 31 | 0 | 0 |
| 9020000 METER READING EXP | CAEX Customer Accounting Expense | IDU | 2,185 | 0 | 0 | 0 | 0 | 0 | 2,185 | 0 | 0 |
| 9020000 METER READING EXP | CAEX Customer Accounting Expense | OR | 7,224 | 0 | 7,224 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9020000 METER READING EXP | CAEX Customer Accounting Expense | UT | 4,462 | 0 | 0 | 0 | 0 | 4,462 | 0 | 0 | 0 |
| 9020000 METER READING EXP | CAEX Customer Accounting Expense | WA | 642 | 0 | 0 | 642 | 0 | 0 | 0 | 0 | 0 |
| 9020000 METER READING EXP | CAEX Customer Accounting Expense | WYP | 1,080 | 0 | 0 | 0 | 1,080 | 0 | 0 | 0 | 0 |
| 9020000 METER READING EXP | CAEX Customer Accounting Expense | WYU | 227 | 0 | 0 | 0 | 227 | 0 | 0 | 0 | 0 |
| 9020000 Total | | | 17,222 | 677 | 7,456 | 694 | 1,363 | 4,816 | 2,216 | 0 | 0 |
| 9030000 CUST RCRD/COLL EXP | CAEX Customer Accounting Expense | CN | 1,085 | 26 | 339 | 76 | 81 | 517 | 45 | 0 | 0 |
| 9030000 Total | | | 1,085 | 26 | 339 | 76 | 81 | 517 | 45 | 0 | 0 |
| 9031000 CUST RCRD/CUST SYS | CAEX Customer Accounting Expense | CN | 2,019 | 49 | 632 | 141 | 151 | 963 | 85 | 0 | 0 |
| 9031000 CUST RCRD/CUST SYS | CAEX Customer Accounting Expense | OR | 51 | 0 | 51 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9031000 Total | | | 2,070 | 49 | 682 | 141 | 151 | 963 | 85 | 0 | 0 |
| 9032000 CUST ACCTG/BILL | CAEX Customer Accounting Expense | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9032000 CUST ACCTG/BILL | CAEX Customer Accounting Expense | CN | 8,996 | 217 | 2,814 | 627 | 672 | 4,289 | 377 | 0 | 0 |
| 9032000 CUST ACCTG/BILL | CAEX Customer Accounting Expense | UT | -4 | 0 | 0 | 0 | 0 | -4 | 0 | 0 | 0 |
| 9032000 Total | | | 8,991 | 217 | 2,814 | 627 | 672 | 4,285 | 377 | 0 | 0 |
| 9033000 CUST ACCTG/COLL | CAEX Customer Accounting Expense | CA | 169 | 169 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9033000 CUST ACCTG/COLL | CAEX Customer Accounting Expense | CN | 14,667 | 353 | 4,588 | 1,022 | 1,096 | 6,994 | 614 | 0 | 0 |
| 9033000 CUST ACCTG/COLL | CAEX Customer Accounting Expense | IDU | 367 | 0 | 0 | 0 | 0 | 0 | 367 | 0 | 0 |
| 9033000 CUST ACCTG/COLL | CAEX Customer Accounting Expense | OR | 1,550 | 0 | 1,550 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9033000 CUST ACCTG/COLL | CAEX Customer Accounting Expense | UT | 3,140 | 0 | 0 | 0 | 0 | 3,140 | 0 | 0 | 0 |
| 9033000 CUST ACCTG/COLL | CAEX Customer Accounting Expense | WA | 516 | 0 | 0 | 516 | 0 | 0 | 0 | 0 | 0 |
| 9033000 CUST ACCTG/COLL | CAEX Customer Accounting Expense | WYP | 467 | 0 | 0 | 0 | 467 | 0 | 0 | 0 | 0 |
| 9033000 CUST ACCTG/COLL | CAEX Customer Accounting Expense | WYU | 81 | 0 | 0 | 0 | 81 | 0 | 0 | 0 | 0 |
| 9033000 Total | | | 20,956 | 522 | 6,138 | 1,538 | 1,644 | 10,133 | 981 | 0 | 0 |
| 9035000 CUST ACCTG/REQ | CAEX Customer Accounting Expense | CA | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|----------------------|-------|-----------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | IDU | 23 | 0 | 0 | 0 | 0 | 23 | 0 | 0 |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | OR | 122 | 0 | 122 | 0 | 0 | 0 | 0 | 0 |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | UT | 75 | 0 | 0 | 0 | 75 | 0 | 0 | 0 |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WA | 14 | 0 | 0 | 14 | 0 | 0 | 0 | 0 |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WYP | 16 | 0 | 0 | 0 | 16 | 0 | 0 | 0 |
| 9035000 | CUST ACCTG/REQ | CAEX | Customer Accounting Expense | WYU | 5 | 0 | 0 | 0 | 5 | 0 | 0 | 0 |
| 9035000 Total | | | | | 264 | 10 | 122 | 14 | 21 | 75 | 23 | 0 |
| 9036000 | CUST ACCTG/COMMON | CAEX | Customer Accounting Expense | CN | 14,974 | 360 | 4,684 | 1,044 | 1,119 | 7,140 | 627 | 0 |
| 9036000 | CUST ACCTG/COMMON | CAEX | Customer Accounting Expense | OR | 22 | 0 | 22 | 0 | 0 | 0 | 0 | 0 |
| 9036000 Total | | | | | 14,996 | 360 | 4,706 | 1,044 | 1,119 | 7,140 | 627 | 0 |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | CA | 712 | 712 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | CN | 64 | 2 | 20 | 4 | 5 | 31 | 3 | 0 |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | IDU | 718 | 0 | 0 | 0 | 0 | 718 | 0 | 0 |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | OR | 4,700 | 0 | 4,700 | 0 | 0 | 0 | 0 | 0 |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | UT | 4,558 | 0 | 0 | 0 | 0 | 4,558 | 0 | 0 |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | WA | 1,670 | 0 | 0 | 1,670 | 0 | 0 | 0 | 0 |
| 9040000 | UNCOLLECT ACCOUNTS | CAEX | Customer Accounting Expense | WYP | 999 | 0 | 0 | 0 | 999 | 0 | 0 | 0 |
| 9040000 Total | | | | | 13,421 | 714 | 4,720 | 1,674 | 1,004 | 4,589 | 721 | 0 |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | CA | 20 | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | OR | -69 | 0 | -69 | 0 | 0 | 0 | 0 | 0 |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | UT | -29 | 0 | 0 | 0 | 0 | -29 | 0 | 0 |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9042000 | UNCOLL ACCTS-JOINT U | CAEX | Customer Accounting Expense | WYP | -6 | 0 | 0 | 0 | -6 | 0 | 0 | 0 |
| 9042000 Total | | | | | -84 | 20 | -69 | 0 | -6 | -29 | 0 | 0 |
| 9050000 | MISC CUST ACCT EXP | CAEX | Customer Accounting Expense | CN | 22 | 1 | 7 | 2 | 2 | 10 | 1 | 0 |
| 9050000 | MISC CUST ACCT EXP | CAEX | Customer Accounting Expense | UT | 417 | 0 | 0 | 0 | 0 | 417 | 0 | 0 |
| 9050000 Total | | | | | 439 | 1 | 7 | 2 | 2 | 427 | 1 | 0 |
| 9070000 | SUPRV (CUST SERV) | CSEX | Customer Service Expense | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9070000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | CA | 38 | 38 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | CN | 9 | 0 | 3 | 1 | 1 | 4 | 0 | 0 |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | OR | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | UT | 5 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| 9080000 | CUST ASSIST EXP | CSEX | Customer Service Expense | WA | 8 | 0 | 0 | 8 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------------|-------------------------------|-------|---------------|-----------|--------------|------------|--------------|--------------|-----------|----------|---------------|
| 9080000 CUST ASSIST EXP | CSEX Customer Service Expense | WYP | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 9080000 Total | | | 63 | 38 | 4 | 9 | 2 | 9 | 0 | 0 | 0 |
| 9081000 CUST ASST EXP-GENL | CSEX Customer Service Expense | CA | 33 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9081000 CUST ASST EXP-GENL | CSEX Customer Service Expense | CN | 867 | 21 | 271 | 60 | 65 | 413 | 36 | 0 | 0 |
| 9081000 Total | | | 900 | 54 | 271 | 60 | 65 | 413 | 36 | 0 | 0 |
| 9084000 DSM DIRECT | CSEX Customer Service Expense | CA | 37 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9084000 DSM DIRECT | CSEX Customer Service Expense | CN | 1,285 | 31 | 402 | 90 | 96 | 613 | 54 | 0 | 0 |
| 9084000 DSM DIRECT | CSEX Customer Service Expense | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9084000 DSM DIRECT | CSEX Customer Service Expense | OTHER | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99 |
| 9084000 DSM DIRECT | CSEX Customer Service Expense | UT | 7 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 |
| 9084000 DSM DIRECT | CSEX Customer Service Expense | WA | 7 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 |
| 9084000 DSM DIRECT | CSEX Customer Service Expense | WYP | -2 | 0 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 9084000 Total | | | 1,432 | 68 | 402 | 96 | 94 | 619 | 53 | 0 | 99 |
| 9085000 DSM AMORT | CSEX Customer Service Expense | WYP | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 9085000 Total | | | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 9085100 DSM AMORT-SBC/ECC | CSEX Customer Service Expense | OTHER | 69,327 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69,327 |
| 9085100 Total | | | 69,327 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69,327 |
| 9086000 CUST SERV | CSEX Customer Service Expense | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9086000 CUST SERV | CSEX Customer Service Expense | CN | 540 | 13 | 169 | 38 | 40 | 258 | 23 | 0 | 0 |
| 9086000 CUST SERV | CSEX Customer Service Expense | IDU | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 |
| 9086000 CUST SERV | CSEX Customer Service Expense | OR | 2,095 | 0 | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9086000 CUST SERV | CSEX Customer Service Expense | UT | 2,447 | 0 | 0 | 0 | 0 | 2,447 | 0 | 0 | 0 |
| 9086000 CUST SERV | CSEX Customer Service Expense | WA | 340 | 0 | 0 | 340 | 0 | 0 | 0 | 0 | 0 |
| 9086000 CUST SERV | CSEX Customer Service Expense | WYP | 968 | 0 | 0 | 0 | 968 | 0 | 0 | 0 | 0 |
| 9086000 Total | | | 6,409 | 13 | 2,264 | 378 | 1,009 | 2,705 | 40 | 0 | 0 |
| 9089500 BLUE SKY EXPENSE | CSEX Customer Service Expense | OTHER | 3,944 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,944 |
| 9089500 Total | | | 3,944 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,944 |
| 9089600 SOLAR FEED-IN EXP | CSEX Customer Service Expense | OTHER | 9,987 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,987 |
| 9089600 Total | | | 9,987 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,987 |
| 9089700 SUBSCRIBER SOLAR | CSEX Customer Service Expense | UT | 125 | 0 | 0 | 0 | 0 | 125 | 0 | 0 | 0 |
| 9089700 Total | | | 125 | 0 | 0 | 0 | 0 | 125 | 0 | 0 | 0 |
| 9090000 INFOR/INSTRCT ADV | CSEX Customer Service Expense | CA | 147 | 147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9090000 INFOR/INSTRCT ADV | CSEX Customer Service Expense | CN | 2,687 | 65 | 841 | 187 | 201 | 1,281 | 112 | 0 | 0 |
| 9090000 INFOR/INSTRCT ADV | CSEX Customer Service Expense | IDU | 161 | 0 | 0 | 0 | 0 | 0 | 161 | 0 | 0 |
| 9090000 INFOR/INSTRCT ADV | CSEX Customer Service Expense | OR | 1,894 | 0 | 1,894 | 0 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|-------|----------------------------------|-------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|-----------|----------|
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | UT | 1,553 | 0 | 0 | 0 | 0 | 1,553 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | WA | 273 | 0 | 0 | 273 | 0 | 0 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | WYP | 369 | 0 | 0 | 0 | 369 | 0 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | CSEX | Customer Service Expense | WYU | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| 9090000 Total | | | | | 7,087 | 212 | 2,735 | 460 | 573 | 2,834 | 273 | 0 | 0 |
| 9100000 | MISC CUST SERV/INF | CSEX | Customer Service Expense | CN | 5 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 |
| 9100000 Total | | | | | 5 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 |
| 9101000 | MISC CUST SERV/INF | CSEX | Customer Service Expense | CN | 11 | 0 | 3 | 1 | 1 | 5 | 0 | 0 | 0 |
| 9101000 Total | | | | | 11 | 0 | 3 | 1 | 1 | 5 | 0 | 0 | 0 |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | SO | 73,781 | 1,555 | 20,056 | 5,882 | 10,264 | 31,782 | 4,225 | 18 | 0 |
| 9200000 | ADMIN & GEN SALARY | AGEX | Administrative & General Expense | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9200000 Total | | | | | 73,781 | 1,555 | 20,056 | 5,882 | 10,264 | 31,782 | 4,225 | 18 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | CA | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | CN | 89 | 2 | 28 | 6 | 7 | 43 | 4 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | IDU | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | OR | 57 | 0 | 57 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | SO | 9,148 | 193 | 2,487 | 729 | 1,273 | 3,941 | 524 | 2 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | UT | 128 | 0 | 0 | 0 | 0 | 128 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WA | 10 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WYP | 36 | 0 | 0 | 0 | 36 | 0 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | AGEX | Administrative & General Expense | WYU | 8 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 |
| 9210000 Total | | | | | 9,508 | 200 | 2,571 | 746 | 1,324 | 4,111 | 554 | 2 | 0 |
| 9220000 | A&G EXP TRANSF-CR | AGEX | Administrative & General Expense | SO | -33,020 | -696 | -8,976 | -2,632 | -4,593 | -14,224 | -1,891 | -8 | 0 |
| 9220000 Total | | | | | -33,020 | -696 | -8,976 | -2,632 | -4,593 | -14,224 | -1,891 | -8 | 0 |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | CA | 129 | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | OR | 88 | 0 | 88 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | SO | 12,592 | 265 | 3,423 | 1,004 | 1,752 | 5,424 | 721 | 3 | 0 |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | UT | 1,275 | 0 | 0 | 0 | 0 | 1,275 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WA | 10 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WYP | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | AGEX | Administrative & General Expense | WYU | 6 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 |
| 9230000 Total | | | | | 14,099 | 394 | 3,511 | 1,014 | 1,758 | 6,699 | 721 | 3 | 0 |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | OR | 36 | 0 | 36 | 0 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|-------|----------------------------------|-------|----------------|--------------|---------------|--------------|---------------|---------------|-------------|-----------|----------|
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | SO | 8,410 | 177 | 2,286 | 670 | 1,170 | 3,622 | 482 | 2 | 0 |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | UT | 4 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 |
| 9239990 | AFFL SERV EMPLOYED | AGEX | Administrative & General Expense | WYP | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 9239990 Total | | | | | 8,452 | 177 | 2,322 | 670 | 1,172 | 3,626 | 482 | 2 | 0 |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | IDU | 114 | 0 | 0 | 0 | 0 | 114 | 0 | 0 | 0 |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | OR | 7,069 | 0 | 7,069 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | UT | 2,152 | 0 | 0 | 0 | 0 | 2,152 | 0 | 0 | 0 |
| 9241000 | PROP INS-ACCRL SITUS | AGEX | Administrative & General Expense | WYP | 350 | 0 | 0 | 0 | 350 | 0 | 0 | 0 | 0 |
| 9241000 Total | | | | | 9,684 | 0 | 7,069 | 0 | 350 | 2,152 | 114 | 0 | 0 |
| 9242000 | PROP INS-CLAIM SITUS | AGEX | Administrative & General Expense | CA | 1,468 | 1,468 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9242000 | PROP INS-CLAIM SITUS | AGEX | Administrative & General Expense | OR | -773 | 0 | -773 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9242000 Total | | | | | 696 | 1,468 | -773 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9243000 | PROP INS - PREMIUMS | AGEX | Administrative & General Expense | SO | 4,723 | 100 | 1,284 | 377 | 657 | 2,034 | 270 | 1 | 0 |
| 9243000 Total | | | | | 4,723 | 100 | 1,284 | 377 | 657 | 2,034 | 270 | 1 | 0 |
| 9250000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | SO | 17,292 | 365 | 4,700 | 1,379 | 2,405 | 7,449 | 990 | 4 | 0 |
| 9250000 Total | | | | | 17,292 | 365 | 4,700 | 1,379 | 2,405 | 7,449 | 990 | 4 | 0 |
| 9251000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | OR | -22 | 0 | -22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9251000 | INJURIES & DAMAGES | AGEX | Administrative & General Expense | SO | 22 | 0 | 6 | 2 | 3 | 9 | 1 | 0 | 0 |
| 9251000 Total | | | | | 0 | 0 | -16 | 2 | 3 | 9 | 1 | 0 | 0 |
| 9261200 | PEN EXP-OTH NBC | AGEX | Administrative & General Expense | SO | 8,017 | 169 | 2,179 | 639 | 1,115 | 3,454 | 459 | 2 | 0 |
| 9261200 Total | | | | | 8,017 | 169 | 2,179 | 639 | 1,115 | 3,454 | 459 | 2 | 0 |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | CA | -45 | -45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | OR | -504 | 0 | -504 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9261500 | PEN EXP-STATE SITUS | AGEX | Administrative & General Expense | SO | -3,097 | -65 | -842 | -247 | -431 | -1,334 | -177 | -1 | 0 |
| 9261500 Total | | | | | -3,645 | -110 | -1,345 | -247 | -431 | -1,334 | -177 | -1 | 0 |
| 9262200 | POSTRET EXP-OTH NBC | AGEX | Administrative & General Expense | SO | -11,898 | -251 | -3,234 | -949 | -1,655 | -5,125 | -681 | -3 | 0 |
| 9262200 Total | | | | | -11,898 | -251 | -3,234 | -949 | -1,655 | -5,125 | -681 | -3 | 0 |
| 9262500 | POSTRET EXP-ST SITUS | AGEX | Administrative & General Expense | CA | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9262500 | POSTRET EXP-ST SITUS | AGEX | Administrative & General Expense | OR | 97 | 0 | 97 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9262500 | POSTRET EXP-ST SITUS | AGEX | Administrative & General Expense | WYP | 375 | 0 | 0 | 0 | 375 | 0 | 0 | 0 | 0 |
| 9262500 Total | | | | | 481 | 9 | 97 | 0 | 375 | 0 | 0 | 0 | 0 |
| 9263200 | SERP EXP-OTH NBC | AGEX | Administrative & General Expense | SO | 2,918 | 62 | 793 | 233 | 406 | 1,257 | 167 | 1 | 0 |
| 9263200 Total | | | | | 2,918 | 62 | 793 | 233 | 406 | 1,257 | 167 | 1 | 0 |
| 9269100 | GROSS-UP - PENSION | AGEX | Administrative & General Expense | SO | 7,400 | 156 | 2,012 | 590 | 1,029 | 3,188 | 424 | 2 | 0 |
| 9269100 Total | | | | | 7,400 | 156 | 2,012 | 590 | 1,029 | 3,188 | 424 | 2 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|------------------------------|---------------------------------------|-------|---------------|--------------|---------------|--------------|---------------|---------------|--------------|-----------|----------|
| 9269200 GROSS-UP - POST-RETR | AGEX Administrative & General Expense | SO | 2,070 | 44 | 563 | 165 | 288 | 892 | 119 | 0 | 0 |
| 9269200 Total | | | 2,070 | 44 | 563 | 165 | 288 | 892 | 119 | 0 | 0 |
| 9269300 GROSS-UP - SERP | AGEX Administrative & General Expense | SO | 25 | 1 | 7 | 2 | 3 | 11 | 1 | 0 | 0 |
| 9269300 Total | | | 25 | 1 | 7 | 2 | 3 | 11 | 1 | 0 | 0 |
| 9269400 GROSS-UP - MD/DN/V/L | AGEX Administrative & General Expense | SO | 61,452 | 1,295 | 16,704 | 4,899 | 8,548 | 26,471 | 3,519 | 15 | 0 |
| 9269400 Total | | | 61,452 | 1,295 | 16,704 | 4,899 | 8,548 | 26,471 | 3,519 | 15 | 0 |
| 9269500 GROSS-UP - 401(K) EX | AGEX Administrative & General Expense | SO | 37,760 | 796 | 10,264 | 3,010 | 5,253 | 16,265 | 2,162 | 9 | 0 |
| 9269500 Total | | | 37,760 | 796 | 10,264 | 3,010 | 5,253 | 16,265 | 2,162 | 9 | 0 |
| 9269600 GROSS-UP - POST-EMPL | AGEX Administrative & General Expense | SO | 6,681 | 141 | 1,816 | 533 | 929 | 2,878 | 383 | 2 | 0 |
| 9269600 Total | | | 6,681 | 141 | 1,816 | 533 | 929 | 2,878 | 383 | 2 | 0 |
| 9269700 GROSS-UP - OTH BEN E | AGEX Administrative & General Expense | SO | 6,718 | 142 | 1,826 | 536 | 935 | 2,894 | 385 | 2 | 0 |
| 9269700 Total | | | 6,718 | 142 | 1,826 | 536 | 935 | 2,894 | 385 | 2 | 0 |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | CA | 924 | 924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | IDU | 51 | 0 | 0 | 0 | 0 | 0 | 51 | 0 | 0 |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | OR | 585 | 0 | 585 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | SE | 8 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | 0 |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | SO | 3,155 | 67 | 858 | 252 | 439 | 1,359 | 181 | 1 | 0 |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | UT | 372 | 0 | 0 | 0 | 0 | 372 | 0 | 0 | 0 |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | WA | 43 | 0 | 0 | 43 | 0 | 0 | 0 | 0 | 0 |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | WYP | 56 | 0 | 0 | 0 | 56 | 0 | 0 | 0 | 0 |
| 9280000 Total | | | 5,193 | 990 | 1,444 | 295 | 496 | 1,735 | 232 | 1 | 0 |
| 9282000 REG COMM EXPENSE | AGEX Administrative & General Expense | CA | 134 | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9282000 REG COMM EXPENSE | AGEX Administrative & General Expense | IDU | 644 | 0 | 0 | 0 | 0 | 0 | 644 | 0 | 0 |
| 9282000 REG COMM EXPENSE | AGEX Administrative & General Expense | OR | 3,486 | 0 | 3,486 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9282000 REG COMM EXPENSE | AGEX Administrative & General Expense | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9282000 REG COMM EXPENSE | AGEX Administrative & General Expense | UT | 6,280 | 0 | 0 | 0 | 0 | 6,280 | 0 | 0 | 0 |
| 9282000 REG COMM EXPENSE | AGEX Administrative & General Expense | WA | 621 | 0 | 0 | 621 | 0 | 0 | 0 | 0 | 0 |
| 9282000 REG COMM EXPENSE | AGEX Administrative & General Expense | WYP | 1,540 | 0 | 0 | 0 | 1,540 | 0 | 0 | 0 | 0 |
| 9282000 Total | | | 12,704 | 134 | 3,486 | 621 | 1,540 | 6,280 | 644 | 0 | 0 |
| 9283000 FERC FILING FEE | AGEX Administrative & General Expense | SG | 5,234 | 75 | 1,352 | 429 | 787 | 2,279 | 310 | 2 | 0 |
| 9283000 Total | | | 5,234 | 75 | 1,352 | 429 | 787 | 2,279 | 310 | 2 | 0 |
| 9290000 DUPLICATE CHRGS-CR | AGEX Administrative & General Expense | SO | -8,022 | -169 | -2,181 | -640 | -1,116 | -3,456 | -459 | -2 | 0 |
| 9290000 Total | | | -8,022 | -169 | -2,181 | -640 | -1,116 | -3,456 | -459 | -2 | 0 |
| 9299100 DUP CHG CR - PENSION | AGEX Administrative & General Expense | SO | -7,400 | -156 | -2,012 | -590 | -1,029 | -3,188 | -424 | -2 | 0 |
| 9299100 Total | | | -7,400 | -156 | -2,012 | -590 | -1,029 | -3,188 | -424 | -2 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-------------------------------|---------------------------------------|-------|----------------|---------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 9299200 DUP CHG CR - POST-RT | AGEX Administrative & General Expense | SO | -2,070 | -44 | -563 | -165 | -288 | -892 | -119 | 0 | 0 |
| 9299200 Total | | | -2,070 | -44 | -563 | -165 | -288 | -892 | -119 | 0 | 0 |
| 9299300 DUP CHRGR CR - SERP | AGEX Administrative & General Expense | SO | -25 | -1 | -7 | -2 | -3 | -11 | -1 | 0 | 0 |
| 9299300 Total | | | -25 | -1 | -7 | -2 | -3 | -11 | -1 | 0 | 0 |
| 9299400 DUP CHG CR - M/D/V/L | AGEX Administrative & General Expense | SO | -61,452 | -1,295 | -16,704 | -4,899 | -8,548 | -26,471 | -3,519 | -15 | 0 |
| 9299400 Total | | | -61,452 | -1,295 | -16,704 | -4,899 | -8,548 | -26,471 | -3,519 | -15 | 0 |
| 9299500 DUP CHRGR CR - 401(K) | AGEX Administrative & General Expense | SO | -37,760 | -796 | -10,264 | -3,010 | -5,253 | -16,265 | -2,162 | -9 | 0 |
| 9299500 Total | | | -37,760 | -796 | -10,264 | -3,010 | -5,253 | -16,265 | -2,162 | -9 | 0 |
| 9299600 DUP CHG CR - POST-EM | AGEX Administrative & General Expense | SO | -6,681 | -141 | -1,816 | -533 | -929 | -2,878 | -383 | -2 | 0 |
| 9299600 Total | | | -6,681 | -141 | -1,816 | -533 | -929 | -2,878 | -383 | -2 | 0 |
| 9299700 DUP CHG CR - OTH BEN | AGEX Administrative & General Expense | SO | -6,718 | -142 | -1,826 | -536 | -935 | -2,894 | -385 | -2 | 0 |
| 9299700 Total | | | -6,718 | -142 | -1,826 | -536 | -935 | -2,894 | -385 | -2 | 0 |
| 9301000 GEN ADVERTISNG EXP | AGEX Administrative & General Expense | SO | 43 | 1 | 12 | 3 | 6 | 18 | 2 | 0 | 0 |
| 9301000 Total | | | 43 | 1 | 12 | 3 | 6 | 18 | 2 | 0 | 0 |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | CA | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | OR | 33 | 0 | 33 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | SO | 2,118 | 45 | 576 | 169 | 295 | 912 | 121 | 1 | 0 |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | WA | 7 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | WYP | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 9302000 Total | | | 2,160 | 46 | 609 | 176 | 295 | 912 | 121 | 1 | 0 |
| 9310000 RENTS (A&G) | AGEX Administrative & General Expense | CA | 67 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9310000 RENTS (A&G) | AGEX Administrative & General Expense | IDU | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 9310000 RENTS (A&G) | AGEX Administrative & General Expense | OR | 259 | 0 | 259 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9310000 RENTS (A&G) | AGEX Administrative & General Expense | SO | 2,138 | 45 | 581 | 170 | 297 | 921 | 122 | 1 | 0 |
| 9310000 RENTS (A&G) | AGEX Administrative & General Expense | UT | 10 | 0 | 0 | 0 | 0 | 10 | 0 | 0 | 0 |
| 9310000 RENTS (A&G) | AGEX Administrative & General Expense | WA | 41 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 |
| 9310000 RENTS (A&G) | AGEX Administrative & General Expense | WYP | 42 | 0 | 0 | 0 | 42 | 0 | 0 | 0 | 0 |
| 9310000 Total | | | 2,559 | 112 | 841 | 212 | 339 | 931 | 123 | 1 | 0 |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | CA | 93 | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | CN | 59 | 1 | 19 | 4 | 4 | 28 | 2 | 0 | 0 |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | IDU | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 0 | 0 |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | OR | 167 | 0 | 167 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | SO | 23,206 | 489 | 6,308 | 1,850 | 3,228 | 9,996 | 1,329 | 6 | 0 |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | UT | 101 | 0 | 0 | 0 | 0 | 101 | 0 | 0 | 0 |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | WA | 46 | 0 | 0 | 46 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | | Secondary Group Code | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|----------------------|----------------------------------|-------|------------------|---------------|----------------|----------------|----------------|------------------|----------------|------------|---------------|
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | WYP | 41 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 |
| 9350000 | MAINT GENERAL PLNT | AGEX | Administrative & General Expense | WYU | 7 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 |
| 9350000 Total | | | | | 23,737 | 584 | 6,494 | 1,901 | 3,281 | 10,125 | 1,347 | 6 | 0 |
| 9359500 | MAINT GEN PLT-ENV AM | AGEX | Administrative & General Expense | SO | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 9359500 Total | | | | | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| Grand Total | | | | | 2,905,517 | 56,880 | 750,572 | 221,303 | 430,491 | 1,256,471 | 174,742 | 843 | 14,215 |

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - June 2019

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 | 13 | 235 | 75 | 137 | 396 | 54 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3110000 | STRUCTURES AND IMPROVEMENTS | SG | 30,219 | 435 | 7,806 | 2,478 | 4,545 | 13,157 | 1,789 | 10 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3120000 | BOILER PLANT EQUIPMENT | SG | 165,812 | 2,386 | 42,835 | 13,594 | 24,938 | 72,191 | 9,814 | 55 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3140000 | TURBOGENERATOR UNITS | SG | 34,575 | 497 | 8,932 | 2,835 | 5,200 | 15,053 | 2,046 | 12 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 14,892 | 214 | 3,847 | 1,221 | 2,240 | 6,484 | 881 | 5 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | SG | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | SG | 1,386 | 20 | 358 | 114 | 208 | 603 | 82 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS | SG-P | 102 | 1 | 26 | 8 | 15 | 44 | 6 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS | SG-U | 10 | 0 | 3 | 1 | 1 | 4 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3303000 | WATER RIGHTS | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3303000 | WATER RIGHTS | SG-U | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS | SG-P | 13 | 0 | 3 | 1 | 2 | 6 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS | SG-U | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3305000 | LAND RIGHTS - FISH/WILDLIFE | SG-P | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE | SG-P | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE | SG-U | 259 | 4 | 67 | 21 | 39 | 113 | 15 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-P | 2,077 | 30 | 537 | 170 | 312 | 904 | 123 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-U | 241 | 3 | 62 | 20 | 36 | 105 | 14 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-P | 5,806 | 84 | 1,500 | 476 | 873 | 2,528 | 344 | 2 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-U | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-P | 556 | 8 | 144 | 46 | 84 | 242 | 33 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-U | 98 | 1 | 25 | 8 | 15 | 43 | 6 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-P | 87 | 1 | 22 | 7 | 13 | 38 | 5 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-U | 890 | 13 | 230 | 73 | 134 | 387 | 53 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-P | 13,146 | 189 | 3,396 | 1,078 | 1,977 | 5,723 | 778 | 4 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-U | 3,230 | 46 | 834 | 265 | 486 | 1,406 | 191 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-P | 2,728 | 39 | 705 | 224 | 410 | 1,188 | 161 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-U | 13 | 0 | 3 | 1 | 2 | 6 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-P | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-U | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-P | 2,535 | 36 | 655 | 208 | 381 | 1,104 | 150 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-U | 2,055 | 30 | 531 | 168 | 309 | 895 | 122 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-P | 2,670 | 38 | 690 | 219 | 402 | 1,162 | 158 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-U | 652 | 9 | 168 | 53 | 98 | 284 | 39 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-P | -107 | -2 | -28 | -9 | -16 | -46 | -6 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-U | 2 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3350000 | MISC POWER PLANT EQUIP | SG-U | 5 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION | SG-P | 50 | 1 | 13 | 4 | 8 | 22 | 3 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - June 2019

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 | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-P | 765 | 11 | 198 | 63 | 115 | 333 | 45 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-U | 76 | 1 | 20 | 6 | 11 | 33 | 4 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | SG | 6,634 | 95 | 1,714 | 544 | 998 | 2,888 | 393 | 2 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3420000 | "FUEL HOLDERS,PRODUCERS, ACCES" | SG | 495 | 7 | 128 | 41 | 74 | 215 | 29 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3430000 | PRIME MOVERS | SG | 95,083 | 1,368 | 24,563 | 7,796 | 14,300 | 41,397 | 5,628 | 32 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3440000 | GENERATORS | SG | 14,613 | 210 | 3,775 | 1,198 | 2,198 | 6,362 | 865 | 5 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 9,557 | 138 | 2,469 | 784 | 1,437 | 4,161 | 566 | 3 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | SG | 447 | 6 | 116 | 37 | 67 | 195 | 26 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3502000 | LAND RIGHTS | SG | 2,675 | 38 | 691 | 219 | 402 | 1,165 | 158 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3520000 | STRUCTURES & IMPROVEMENTS | SG | 3,872 | 56 | 1,000 | 317 | 582 | 1,686 | 229 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3530000 | STATION EQUIPMENT | SG | 34,644 | 498 | 8,950 | 2,840 | 5,210 | 15,083 | 2,050 | 12 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG | 2,833 | 41 | 732 | 232 | 426 | 1,234 | 168 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | 392 | 6 | 101 | 32 | 59 | 171 | 23 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3540000 | TOWERS AND FIXTURES | SG | 19,921 | 287 | 5,146 | 1,633 | 2,996 | 8,673 | 1,179 | 7 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3550000 | POLES AND FIXTURES | SG | 20,882 | 300 | 5,394 | 1,712 | 3,141 | 9,091 | 1,236 | 7 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | 23,526 | 338 | 6,078 | 1,929 | 3,538 | 10,243 | 1,392 | 8 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3570000 | UNDERGROUND CONDUIT | SG | 57 | 1 | 15 | 5 | 9 | 25 | 3 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | SG | 133 | 2 | 34 | 11 | 20 | 58 | 8 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3590000 | ROADS AND TRAILS | SG | 158 | 2 | 41 | 13 | 24 | 69 | 9 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | CA | 25 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | IDU | 27 | 0 | 0 | 0 | 0 | 0 | 27 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | OR | 62 | 0 | 62 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | UT | 185 | 0 | 0 | 0 | 0 | 185 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WA | 8 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WYP | 43 | 0 | 0 | 0 | 43 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WYU | 80 | 0 | 0 | 0 | 80 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | CA | 106 | 106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | 50 | 0 | 0 | 0 | 0 | 0 | 50 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | OR | 572 | 0 | 572 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | UT | 956 | 0 | 0 | 0 | 0 | 956 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WA | 88 | 0 | 0 | 88 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | 224 | 0 | 0 | 0 | 224 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | 89 | 0 | 0 | 0 | 89 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | CA | 701 | 701 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | IDU | 691 | 0 | 0 | 0 | 0 | 0 | 691 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | OR | 4,892 | 0 | 4,892 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | UT | 11,102 | 0 | 0 | 0 | 0 | 11,102 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | WA | 1,546 | 0 | 0 | 1,546 | 0 | 0 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - June 2019

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 | 3620000 | STATION EQUIPMENT | WYP | 2,327 | 0 | 0 | 0 | 2,327 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3620000 | STATION EQUIPMENT | WYU | 364 | 0 | 0 | 0 | 364 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | 29 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | 78 | 0 | 78 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | 165 | 0 | 0 | 0 | 0 | 165 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | 27 | 0 | 0 | 27 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | 40 | 0 | 0 | 0 | 40 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | 5 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | 2,617 | 2,617 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | 3,272 | 0 | 0 | 0 | 0 | 0 | 3,272 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | 12,836 | 0 | 12,836 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | 14,114 | 0 | 0 | 0 | 0 | 14,114 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | 3,979 | 0 | 0 | 3,979 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | 5,326 | 0 | 0 | 0 | 5,326 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | 1,122 | 0 | 0 | 0 | 1,122 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | 1,118 | 1,118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | 975 | 0 | 0 | 0 | 0 | 0 | 975 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | 7,072 | 0 | 7,072 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | 6,703 | 0 | 0 | 0 | 0 | 6,703 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | 1,850 | 0 | 0 | 1,850 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | 2,441 | 0 | 0 | 0 | 2,441 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | 341 | 0 | 0 | 0 | 341 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | CA | 540 | 540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | IDU | 240 | 0 | 0 | 0 | 0 | 0 | 240 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | OR | 1,906 | 0 | 1,906 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | UT | 5,214 | 0 | 0 | 0 | 0 | 5,214 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WA | 532 | 0 | 0 | 532 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WYP | 810 | 0 | 0 | 0 | 810 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WYU | 167 | 0 | 0 | 0 | 167 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | 493 | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | 656 | 0 | 0 | 0 | 0 | 0 | 656 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | 3,968 | 0 | 3,968 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | 14,029 | 0 | 0 | 0 | 0 | 14,029 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | 740 | 0 | 0 | 740 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | 1,538 | 0 | 0 | 0 | 1,538 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | 618 | 0 | 0 | 0 | 618 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | CA | 1,382 | 1,382 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - June 2019

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 | 3680000 | LINE TRANSFORMERS | IDU | 1,945 | 0 | 0 | 0 | 0 | 0 | 1,945 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | OR | 11,127 | 0 | 11,127 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | UT | 12,773 | 0 | 0 | 0 | 0 | 12,773 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WA | 3,027 | 0 | 0 | 3,027 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WYP | 3,484 | 0 | 0 | 0 | 3,484 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WYU | 494 | 0 | 0 | 0 | 494 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | CA | 184 | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | IDU | 199 | 0 | 0 | 0 | 0 | 0 | 199 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | OR | 2,193 | 0 | 2,193 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | UT | 2,044 | 0 | 0 | 0 | 0 | 2,044 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WA | 537 | 0 | 0 | 537 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WYP | 359 | 0 | 0 | 0 | 359 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WYU | 69 | 0 | 0 | 0 | 69 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | CA | 301 | 301 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | IDU | 768 | 0 | 0 | 0 | 0 | 0 | 768 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | OR | 4,583 | 0 | 4,583 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | UT | 5,321 | 0 | 0 | 0 | 0 | 5,321 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WA | 1,105 | 0 | 0 | 1,105 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WYP | 936 | 0 | 0 | 0 | 936 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WYU | 321 | 0 | 0 | 0 | 321 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | CA | 317 | 317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | IDU | 636 | 0 | 0 | 0 | 0 | 0 | 636 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | OR | 3,047 | 0 | 3,047 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | UT | 3,527 | 0 | 0 | 0 | 0 | 3,527 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WA | 516 | 0 | 0 | 516 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WYP | 542 | 0 | 0 | 0 | 542 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | WYU | 97 | 0 | 0 | 0 | 97 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | 126 | 0 | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | 270 | 0 | 0 | 0 | 0 | 270 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | 18 | 0 | 0 | 18 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | 50 | 0 | 0 | 0 | 50 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | 9 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | 23 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | 35 | 0 | 0 | 0 | 0 | 0 | 35 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | 699 | 0 | 699 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | 1,041 | 0 | 0 | 0 | 0 | 1,041 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - June 2019

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 | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | 125 | 0 | 0 | 125 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | 246 | 0 | 0 | 0 | 246 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | 66 | 0 | 0 | 0 | 66 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | UT | 2 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | WYP | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | CA | 56 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | 125 | 3 | 39 | 9 | 9 | 60 | 5 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | 185 | 0 | 0 | 0 | 0 | 0 | 185 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | 626 | 0 | 626 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SE | 18 | 0 | 4 | 1 | 3 | 8 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SG | 131 | 2 | 34 | 11 | 20 | 57 | 8 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | 1,579 | 33 | 429 | 126 | 220 | 680 | 90 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | 678 | 0 | 0 | 0 | 0 | 678 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | 290 | 0 | 0 | 290 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | 178 | 0 | 0 | 0 | 178 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | 90 | 0 | 0 | 0 | 90 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CA | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CN | 53 | 1 | 17 | 4 | 4 | 25 | 2 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | IDU | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | OR | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 70 | 1 | 18 | 6 | 11 | 30 | 4 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | SO | 597 | 13 | 162 | 48 | 83 | 257 | 34 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | UT | 34 | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WA | 3 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WYP | 26 | 0 | 0 | 0 | 26 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WYU | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | 692 | 17 | 217 | 48 | 52 | 330 | 29 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | 59 | 0 | 0 | 0 | 0 | 0 | 59 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | 143 | 0 | 143 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG | 292 | 4 | 76 | 24 | 44 | 127 | 17 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | 8,953 | 189 | 2,434 | 714 | 1,245 | 3,857 | 513 | 2 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | 113 | 0 | 0 | 0 | 0 | 113 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - June 2019

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 | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | 53 | 0 | 0 | 53 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | 350 | 0 | 0 | 0 | 350 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | 7 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | CN | 0 | 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 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | SG | 8 | 0 | 2 | 1 | 1 | 4 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | SO | 22 | 0 | 6 | 2 | 3 | 9 | 1 | 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 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | CA | 7 | 7 | 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 | 107 | 0 | 107 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | SG | 232 | 3 | 60 | 19 | 35 | 101 | 14 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | SO | 10 | 0 | 3 | 1 | 1 | 4 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | UT | 129 | 0 | 0 | 0 | 0 | 129 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WA | 28 | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WYP | 44 | 0 | 0 | 0 | 44 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CA | 30 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | 84 | 0 | 0 | 0 | 0 | 0 | 84 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | 435 | 0 | 435 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SE | 3 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SG | 995 | 14 | 257 | 82 | 150 | 433 | 59 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | 89 | 2 | 24 | 7 | 12 | 39 | 5 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | 576 | 0 | 0 | 0 | 0 | 576 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | 113 | 0 | 0 | 113 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | 156 | 0 | 0 | 0 | 156 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | 17 | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | CA | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | IDU | 65 | 0 | 0 | 0 | 0 | 0 | 65 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | OR | 390 | 0 | 390 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SE | 54 | 1 | 13 | 4 | 9 | 24 | 3 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SG | 322 | 5 | 83 | 26 | 48 | 140 | 19 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SO | 238 | 5 | 65 | 19 | 33 | 102 | 14 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | UT | 388 | 0 | 0 | 0 | 0 | 388 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WA | 64 | 0 | 0 | 64 | 0 | 0 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - June 2019

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 | 3950000 | LABORATORY EQUIPMENT | WYP | 123 | 0 | 0 | 0 | 123 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WYU | 6 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CA | 248 | 248 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CN | 166 | 4 | 52 | 12 | 12 | 79 | 7 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | IDU | 470 | 0 | 0 | 0 | 0 | 0 | 470 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | OR | 3,017 | 0 | 3,017 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SE | 11 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SG | 7,604 | 109 | 1,964 | 623 | 1,144 | 3,311 | 450 | 3 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SO | 3,925 | 83 | 1,067 | 313 | 546 | 1,691 | 225 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | UT | 2,634 | 0 | 0 | 0 | 0 | 2,634 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WA | 545 | 0 | 0 | 545 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WYP | 1,076 | 0 | 0 | 0 | 1,076 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WYU | 255 | 0 | 0 | 0 | 255 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | CA | 28 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | IDU | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | OR | 231 | 0 | 231 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | SE | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | SG | 367 | 5 | 95 | 30 | 55 | 160 | 22 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | SO | 45 | 1 | 12 | 4 | 6 | 19 | 3 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | UT | 181 | 0 | 0 | 0 | 0 | 181 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WA | 49 | 0 | 0 | 49 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WYP | 68 | 0 | 0 | 0 | 68 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WYU | 9 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CA | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CN | 4 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | IDU | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | OR | 54 | 0 | 54 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SG | 132 | 2 | 34 | 11 | 20 | 58 | 8 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SO | 110 | 2 | 30 | 9 | 15 | 47 | 6 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | UT | 65 | 0 | 0 | 0 | 0 | 65 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | WA | 9 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | WYP | 8 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | WYU | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 4030000 Total | | | | | 747,608 | 16,260 | 200,215 | 60,178 | 106,873 | 321,048 | 42,853 | 181 | 0 |
| 4032000 | DEPR - STEAM | 565131 | DEPR - PROD STEAM NOT CLASSIFIED | SG | -2,125 | -31 | -549 | -174 | -320 | -925 | -126 | -1 | 0 |
| 4032000 Total | | | | | -2,125 | -31 | -549 | -174 | -320 | -925 | -126 | -1 | 0 |
| 4033000 | DEPR - HYDRO | 565133 | DEPR - PROD HYDRO NOT CLASSIFIED | SG-P | 2,190 | 32 | 566 | 180 | 329 | 954 | 130 | 1 | 0 |



Depreciation Expense

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | Secondary Account | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--------------------|-------------------|--|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------|
| 4033000 | DEPR - HYDRO | 565133 | DEPR - PROD HYDRO NOT CLASSIFIED | SG-U | -245 | -4 | -63 | -20 | -37 | -107 | -15 | 0 | 0 |
| 4033000 Total | | | | | 1,945 | 28 | 502 | 159 | 292 | 847 | 115 | 1 | 0 |
| 4034000 | DEPR - OTHER | 565134 | DEPR - PROD OTHER NOT CLASSIFIED | SG | 830 | 12 | 214 | 68 | 125 | 361 | 49 | 0 | 0 |
| 4034000 Total | | | | | 830 | 12 | 214 | 68 | 125 | 361 | 49 | 0 | 0 |
| 4035000 | DEPR-TRANSMISSION | 565141 | DEPR - TRANS ASSETS NOT CLASSIFIED | SG | 1,800 | 26 | 465 | 148 | 271 | 784 | 107 | 1 | 0 |
| 4035000 Total | | | | | 1,800 | 26 | 465 | 148 | 271 | 784 | 107 | 1 | 0 |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | CA | 86 | 86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | IDU | -2,449 | 0 | 0 | 0 | 0 | 0 | -2,449 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | OR | 448 | 0 | 448 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | UT | -22,476 | 0 | 0 | 0 | 0 | -22,476 | 0 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | WA | 214 | 0 | 0 | 214 | 0 | 0 | 0 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | 565161 | DEPR - DIST ASSETS NOT CLASSIFIED | WYP | -1,892 | 0 | 0 | 0 | -1,892 | 0 | 0 | 0 | 0 |
| 4036000 Total | | | | | -26,069 | 86 | 448 | 214 | -1,892 | -22,476 | -2,449 | 0 | 0 |
| 4037000 | DEPR - GENERAL | 565201 | DEPR - GEN ASSETS NOT CLASSIFIED | SG | 795 | 11 | 205 | 65 | 120 | 346 | 47 | 0 | 0 |
| 4037000 Total | | | | | 795 | 11 | 205 | 65 | 120 | 346 | 47 | 0 | 0 |
| 4039999 | DEPR EXP-ELEC, OTH | 565970 | DEPRECIATION-JOINT OWNER BILLED-CREDIT | SG | -240 | -3 | -62 | -20 | -36 | -104 | -14 | 0 | 0 |
| 4039999 Total | | | | | -240 | -3 | -62 | -20 | -36 | -104 | -14 | 0 | 0 |
| Grand Total | | | | | 724,544 | 16,390 | 201,439 | 60,638 | 105,433 | 299,880 | 40,582 | 182 | 0 |

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - June 2019

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 | 3020000 | FRANCHISES AND CONSENTS | IDU | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3020000 | FRANCHISES AND CONSENTS | SG | 584 | 8 | 151 | 48 | 88 | 254 | 35 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3020000 | FRANCHISES AND CONSENTS | SG-P | 10,901 | 157 | 2,816 | 894 | 1,639 | 4,746 | 645 | 4 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3020000 | FRANCHISES AND CONSENTS | SG-U | 331 | 5 | 86 | 27 | 50 | 144 | 20 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3020000 | FRANCHISES AND CONSENTS | UT | -3,602 | 0 | 0 | 0 | 0 | -3,602 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3031040 | INTANGIBLE PLANT | OR | 9 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3031040 | INTANGIBLE PLANT | SG | 1,400 | 20 | 362 | 115 | 211 | 610 | 83 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3031040 | INTANGIBLE PLANT | UT | 21 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3031040 | INTANGIBLE PLANT | WYP | 55 | 0 | 0 | 0 | 55 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3031050 | RWT - RCMS WORK TRACKING | SO | 14 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3031680 | DISTRIBUTION AUTOMATION PILOT | SO | 236 | 5 | 64 | 19 | 33 | 102 | 14 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3031830 | CUSTOMER SERVICE SYSTEM | CN | 3,076 | 74 | 962 | 214 | 230 | 1,467 | 129 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032040 | SAP | SO | 2,473 | 52 | 672 | 197 | 344 | 1,065 | 142 | 1 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032340 | FACILITY INSPECTION REPORTING SYSTEM | SO | 23 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032360 | 2002 GRID NET POWER COST MODELING | SO | 5 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032450 | MID OFFICE IMPROVEMENT PROJECT | SO | 241 | 5 | 66 | 19 | 34 | 104 | 14 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO | 13 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032600 | SINGLE PERSON SCHEDULING | SO | 438 | 9 | 119 | 35 | 61 | 189 | 25 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032640 | TIBCO SOFTWARE | SO | 397 | 8 | 108 | 32 | 55 | 171 | 23 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032680 | TRANSMISSION WHOLESALE BILLING SYSTEM | SG | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032710 | ROUGE RIVER HYDRO INTANGIBLES | SG | 8 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032740 | GADSBY INTANGIBLE ASSETS | SG | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032760 | SWIFT 2 IMPROVEMENTS | SG | 432 | 6 | 112 | 35 | 65 | 188 | 26 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT | SG | 24 | 0 | 6 | 2 | 4 | 10 | 1 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG | 5 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG-U | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032830 | VCPRO - XEROX CUST STMT FRMTR ENHANCE - | SO | 107 | 2 | 29 | 9 | 15 | 46 | 6 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SG | 360 | 5 | 93 | 30 | 54 | 157 | 21 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3032990 | P8DM - FILENET P8 DOCUMENT MANAGEMENT (E | SO | 220 | 5 | 60 | 18 | 31 | 95 | 13 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033090 | STEAM PLANT INTANGIBLE ASSETS | SG | 2,739 | 39 | 708 | 225 | 412 | 1,193 | 162 | 1 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033170 | GTX VERSION 7 SOFTWARE | CN | 624 | 15 | 195 | 44 | 47 | 298 | 26 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033210 | ArcFM Software | SO | 801 | 17 | 218 | 64 | 111 | 345 | 46 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033220 | MONARCH EMS/SCADA | SO | 2,920 | 62 | 794 | 233 | 406 | 1,258 | 167 | 1 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033230 | VREALIZE VMWARE - SHARED | SO | 211 | 4 | 57 | 17 | 29 | 91 | 12 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033240 | IEE - Itron Enterprise Addition | CN | 738 | 18 | 231 | 51 | 55 | 352 | 31 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033250 | AMI Metering Software | CN | 4,472 | 108 | 1,399 | 312 | 334 | 2,132 | 187 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033260 | Big Data & Analytics | SO | 84 | 2 | 23 | 7 | 12 | 36 | 5 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033310 | C&T - ENERGY TRADING SYSTEM | SO | 1,134 | 24 | 308 | 90 | 158 | 489 | 65 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM) | SO | 1,244 | 26 | 338 | 99 | 173 | 536 | 71 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3033370 | DISTRIBUTION INTANGIBLES | WYP | 4 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |



Amortization Expense

Twelve Months Ending - June 2019

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 | 3033390 | RMT TRADE SYSTEM | SO | 188 | 4 | 51 | 15 | 26 | 81 | 11 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | CA | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | CN | 2 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | IDU | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | OR | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | SE | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | SG | 8,950 | 129 | 2,312 | 734 | 1,346 | 3,897 | 530 | 3 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | SO | 241 | 5 | 66 | 19 | 34 | 104 | 14 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | UT | 5 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | WA | 3 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3034900 | MISC - MISCELLANEOUS | WYP | 49 | 0 | 0 | 0 | 49 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3035320 | HYDRO PLANT INTANGIBLES | SG | 156 | 2 | 40 | 13 | 23 | 68 | 9 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3035320 | HYDRO PLANT INTANGIBLES | SG-P | 15 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3035322 | ACD-Call Center Automated Call Distribut | CN | 815 | 20 | 255 | 57 | 61 | 388 | 34 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | 311 | 4 | 80 | 26 | 47 | 135 | 18 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | CA | 67 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | OR | 308 | 0 | 308 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | 290 | 6 | 79 | 23 | 40 | 125 | 17 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | UT | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WA | 82 | 0 | 0 | 82 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | 119 | 0 | 0 | 0 | 119 | 0 | 0 | 0 | 0 |
| 4040000 Total | | | | | 44,380 | 918 | 13,203 | 3,813 | 6,467 | 17,340 | 2,628 | 11 | 0 |
| 4049000 | AMR LTD TRM PLNT-OTH | 566201 | Amort Exp - Hydro - UT Klamath Adj | OTHER | 4,252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,252 |
| 4049000 | AMR LTD TRM PLNT-OTH | 566970 | AMORTIZATION JO BILL CREDIT | SG | -237 | -3 | -61 | -19 | -36 | -103 | -14 | 0 | 0 |
| 4049000 Total | | | | | 4,015 | -3 | -61 | -19 | -36 | -103 | -14 | 0 | 4,252 |
| 4061000 | EL PLNT ACQ ADJ-CM | 566920 | AMORT ELEC PLANT ACQ ADJ | SG | 4,782 | 69 | 1,235 | 392 | 719 | 2,082 | 283 | 2 | 0 |
| 4061000 | EL PLNT ACQ ADJ-CM | 566920 | AMORT ELEC PLANT ACQ ADJ | UT | 302 | 0 | 0 | 0 | 0 | 302 | 0 | 0 | 0 |
| 4061000 Total | | | | | 5,083 | 69 | 1,235 | 392 | 719 | 2,383 | 283 | 2 | 0 |
| 4073000 | REGULATORY DEBITS | 586902 | Preferred Stock Repurchase Loss Amort | OTHER | 124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 124 |
| 4073000 Total | | | | | 124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 124 |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | IDU | 5,656 | 0 | 0 | 0 | 0 | 0 | 5,656 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | OR | 43,788 | 0 | 43,788 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301101 | BPA Reg Bill Bal Acct - Residential | WA | 12,601 | 0 | 0 | 12,601 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | IDU | 405 | 0 | 0 | 0 | 0 | 0 | 405 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | OR | 980 | 0 | 980 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301201 | BPA Reg Bill Bal Acct - Commercial | WA | 665 | 0 | 0 | 665 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301301 | BPA Reg Bill Bal Acct - Industrial | IDU | 43 | 0 | 0 | 0 | 0 | 0 | 43 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301301 | BPA Reg Bill Bal Acct - Industrial | OR | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301301 | BPA Reg Bill Bal Acct - Industrial | WA | 19 | 0 | 0 | 19 | 0 | 0 | 0 | 0 | 0 |



Amortization Expense

Twelve Months Ending - June 2019

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 | 301451 | BPA Reg Bill Bal Acct - Irrigation | IDU | 1,971 | 0 | 0 | 0 | 0 | 0 | 1,971 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301451 | BPA Reg Bill Bal Acct - Irrigation | OR | 904 | 0 | 904 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301451 | BPA Reg Bill Bal Acct - Irrigation | WA | 716 | 0 | 0 | 716 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | 301601 | BPA Reg Bill Bal Acct - St/Hwy Lighting | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 Total | | | | | 67,750 | 0 | 45,674 | 14,000 | 0 | 0 | 8,076 | 0 | 0 |
| 4074200 | Reg Credits-BPA Exch | 505201 | Regional Bill Intchg Rec/Del-OR (PP) | OR | -45,675 | 0 | -45,675 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074200 | Reg Credits-BPA Exch | 505202 | Regional Bill Intchg Rec/Del-WA (PP) | WA | -13,999 | 0 | 0 | -13,999 | 0 | 0 | 0 | 0 | 0 |
| 4074200 | Reg Credits-BPA Exch | 505204 | Regional Bill Intchg Rec/Del-ID (RMP) | IDU | -8,076 | 0 | 0 | 0 | 0 | 0 | -8,076 | 0 | 0 |
| 4074200 Total | | | | | -67,750 | 0 | -45,675 | -13,999 | 0 | 0 | -8,076 | 0 | 0 |
| Grand Total | | | | | 53,602 | 984 | 14,376 | 4,186 | 7,150 | 19,620 | 2,897 | 13 | 4,376 |

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Twelve Months Ending - June 2019

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 | 583750 | SALES AND USE TAX | SO | 208 | 4 | 57 | 17 | 29 | 90 | 12 | 0 | 0 |
| 4081000 | TAX OTH INC-U OP I | 584960 | Taxes Other Non-Income - Credit | SO | -446 | -9 | -121 | -36 | -62 | -192 | -26 | 0 | 0 |
| 4081000 Total | | | | | -238 | -5 | -65 | -19 | -33 | -102 | -14 | 0 | 0 |
| 4081500 | PROPERTY TAXES | 579000 | PROPERTY TAX | GPS | 149,367 | 3,149 | 40,602 | 11,908 | 20,778 | 64,341 | 8,553 | 36 | 0 |
| 4081500 Total | | | | | 149,367 | 3,149 | 40,602 | 11,908 | 20,778 | 64,341 | 8,553 | 36 | 0 |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | CA | 1,228 | 1,228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | GPS | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | OR | 30,080 | 0 | 30,080 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081800 | FRANCHISE TAXES | 578000 | FRANCHISE & OCCUPATION TAXES | WYP | 1,883 | 0 | 0 | 0 | 1,883 | 0 | 0 | 0 | 0 |
| 4081800 Total | | | | | 33,195 | 1,228 | 30,081 | 0 | 1,884 | 1 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | 583260 | PUBLIC UTILITY TAX | SO | 12,550 | 265 | 3,412 | 1,001 | 1,746 | 5,406 | 719 | 3 | 0 |
| 4081990 | MISC TAXES - OTHER | 583261 | OREGON ENERGY RESOURCE SUPPLIER TAX | OR | 1,724 | 0 | 1,724 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | 583263 | MONTANA ENERGY TAX | SE | 198 | 3 | 48 | 15 | 33 | 87 | 13 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | 583265 | WASHINGTON GROSS REVENUE TAX - SERVICES | WA | 26 | 0 | 0 | 26 | 0 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | 583266 | IDAHO KILOWATT HOUR TAX | SE | 58 | 1 | 14 | 4 | 10 | 25 | 4 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | 583267 | WYOMING ANNUAL CORPORATION FEE (TAX) | WYP | 71 | 0 | 0 | 0 | 71 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | 583269 | MONTANA WHOLESALE ENERGY TAX | SE | 141 | 2 | 34 | 11 | 24 | 62 | 9 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | 583273 | Wyoming Wind Generation Tax | SG | 1,956 | 28 | 505 | 160 | 294 | 851 | 116 | 1 | 0 |
| 4081990 | MISC TAXES - OTHER | 583274 | Nevada Commerce Tax | SO | 48 | 1 | 13 | 4 | 7 | 21 | 3 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | 584100 | GOVERNMENT ROYALTIES | SE | 446 | 6 | 108 | 34 | 75 | 196 | 28 | 0 | 0 |
| 4081990 Total | | | | | 17,217 | 305 | 5,857 | 1,254 | 2,259 | 6,648 | 891 | 4 | 0 |
| Grand Total | | | | | 199,542 | 4,678 | 76,475 | 13,144 | 24,888 | 70,888 | 9,431 | 39 | 0 |

B6. FEDERAL INCOME TAXES



Interest Expense & Production Tax Credits

Twelve Months Ended - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | Secondary Acct | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|----------------|--|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|-----------|
| 4091000 | INC TX UTIL OP INC | 310310 | Renewable Electricity Production Tax Cre | SG | -45,353 | -653 | -11,716 | -3,718 | -6,821 | -19,746 | -2,684 | -15 | 0 |
| 4091000 | INC TX UTIL OP INC | 310312 | Mining Rescue Training Credit ~ Energy W | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | 310313 | Mining Rescue Training Credit ~ PMI | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | 310314 | HR Hiring Retention Tax Credit | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | 310315 | Investment Tax Credit - Solar Arrays | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | 310318 | Research and Experimentation Credits | SO | -33 | -1 | -9 | -3 | -5 | -14 | -2 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | 600600 | Fuel Tax Credit | SE | -19 | 0 | -4 | -1 | -3 | -8 | -1 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | 900900 | Foreign Tax Credit | SO | -9 | 0 | -2 | -1 | -1 | -4 | -1 | 0 | 0 |
| 4091000 Total | | | | | -45,413 | -654 | -11,732 | -3,723 | -6,830 | -19,772 | -2,688 | -15 | 0 |
| 4091100 | STATE INC TAX-ELEC | 311311 | Utah Renewable Energy Production Tax Cre | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091100 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4191000 | AFUDC - OTHER | 0 | AFUDC - EQUITY | SNP | -49,461 | -944 | -12,919 | -3,818 | -6,903 | -22,022 | -2,834 | -12 | -9 |
| 4191000 Total | | | | | -49,461 | -944 | -12,919 | -3,818 | -6,903 | -22,022 | -2,834 | -12 | -9 |
| 4211000 | GAIN DISPOS PROP | 554000 | GAIN ON DISPOSITION OF PROPERTY | OR | 715 | 0 | 715 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | GAIN ON DISPOSITION OF PROPERTY | SG | -137 | -2 | -35 | -11 | -21 | -60 | -8 | 0 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | GAIN ON DISPOSITION OF PROPERTY | SO | -3,965 | -84 | -1,078 | -316 | -552 | -1,708 | -227 | -1 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | GAIN ON DISPOSITION OF PROPERTY | UT | -16 | 0 | 0 | 0 | 0 | -16 | 0 | 0 | 0 |
| 4211000 | GAIN DISPOS PROP | 554000 | GAIN ON DISPOSITION OF PROPERTY | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 0 |
| 4211000 Total | | | | | -3,404 | -86 | -399 | -328 | -572 | -1,783 | -235 | -1 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | LOSS - SALE OF ASSETS | CA | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | LOSS - SALE OF ASSETS | OR | 17 | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | LOSS - SALE OF ASSETS | SG | 27 | 0 | 7 | 2 | 4 | 12 | 2 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | LOSS - SALE OF ASSETS | SO | 14 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | LOSS - SALE OF ASSETS | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4212000 | LOSS DISPOS PROP | 554100 | LOSS - SALE OF ASSETS | WYU | 5 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| 4212000 Total | | | | | 78 | 16 | 28 | 3 | 11 | 18 | 2 | 0 | 0 |
| 4270000 | INT ON LNG-TRM DBT | 585001 | INTEREST EXPENSE - LONG-TERM DEBT - FMBS | SNP | 323,869 | 6,178 | 84,594 | 25,002 | 45,203 | 144,197 | 18,560 | 79 | 57 |
| 4270000 | INT ON LNG-TRM DBT | 585002 | INTEREST EXPENSE - LONG-TERM DEBT - MTNS | SNP | 31,567 | 602 | 8,245 | 2,437 | 4,406 | 14,055 | 1,809 | 8 | 6 |
| 4270000 | INT ON LNG-TRM DBT | 585004 | INTEREST EXPENSE - LT DEBT - PCRBS VARIA | SNP | 4,113 | 78 | 1,074 | 317 | 574 | 1,831 | 236 | 1 | 1 |
| 4270000 | INT ON LNG-TRM DBT | 585005 | INTEREST EXPENSE - LT DEBT - PCRB FEES & | SNP | 1,461 | 28 | 382 | 113 | 204 | 650 | 84 | 0 | 0 |
| 4270000 Total | | | | | 361,010 | 6,886 | 94,295 | 27,869 | 50,386 | 160,733 | 20,688 | 88 | 63 |
| 4280000 | AMT DBT DISC & EXP | 586160 | AMORTIZATION - DEBT DISCOUNT | SNP | 931 | 18 | 243 | 72 | 130 | 415 | 53 | 0 | 0 |
| 4280000 | AMT DBT DISC & EXP | 586170 | AMORTIZATION - DEBT ISSUANCE EXP | SNP | 2,944 | 56 | 769 | 227 | 411 | 1,311 | 169 | 1 | 1 |
| 4280000 Total | | | | | 3,875 | 74 | 1,012 | 299 | 541 | 1,725 | 222 | 1 | 1 |
| 4281000 | AMORTZN OF LOSS | 586190 | AMORTIZATION - LOSS ON REACQUIRED DEBT | SNP | 585 | 11 | 153 | 45 | 82 | 260 | 34 | 0 | 0 |
| 4281000 Total | | | | | 585 | 11 | 153 | 45 | 82 | 260 | 34 | 0 | 0 |
| 4290000 | AMT PREM ON DEBT | 586180 | AMORTIZATION - DEBT PREMIUM/GAIN | SNP | -11 | 0 | -3 | -1 | -2 | -5 | -1 | 0 | 0 |
| 4290000 Total | | | | | -11 | 0 | -3 | -1 | -2 | -5 | -1 | 0 | 0 |
| 4310000 | OTHER INTEREST EXP | 0 | 4310000/0 | SNP | 10,934 | 209 | 2,856 | 844 | 1,526 | 4,868 | 627 | 3 | 2 |
| 4310000 Total | | | | | 10,934 | 209 | 2,856 | 844 | 1,526 | 4,868 | 627 | 3 | 2 |
| 4313000 | INT EXP ON REG LIAB | 0 | INTEREST EXPENSE ON REG LIABILITIES | SNP | 11,054 | 211 | 2,887 | 853 | 1,543 | 4,922 | 633 | 3 | 2 |



Interest Expense & Production Tax Credits

Twelve Months Ended - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | Secondary Acct | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|------------------|----------------|---------------------------------------|-------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|-----------|-----------|
| 4313000 Total | | | | | 11,054 | 211 | 2,887 | 853 | 1,543 | 4,922 | 633 | 3 | 2 |
| 4320000 | AFUDC - BORROWED | 585800 | INTEREST CAPITALIZED (SEE OTH INCOME) | SNP | -25,672 | -490 | -6,706 | -1,982 | -3,583 | -11,430 | -1,471 | -6 | -5 |
| 4320000 | AFUDC - BORROWED | 585860 | INTEREST EXPENSE - AFUDC MANUAL ADJ | SNP | 205 | 4 | 54 | 16 | 29 | 91 | 12 | 0 | 0 |
| 4320000 Total | | | | | -25,467 | -486 | -6,652 | -1,966 | -3,554 | -11,339 | -1,459 | -6 | -4 |
| Grand Total | | | | | 263,779 | 5,238 | 69,527 | 20,078 | 36,228 | 117,606 | 14,989 | 60 | 55 |



Schedule M

Twelve Months Ending - June 2019

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 105127 | Book Depr Allocated to Medicare and M&E | 129 | 3 | 36 | 11 | 19 | 54 | 7 | 0 | 0 |
| 4098200 | 110200 | Tax Percentage Depletion - Deer Creek | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 120101 | Other A/R Bad Debt Write-offs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130100 | Non - Deductible Expenses | 1,509 | 32 | 410 | 120 | 210 | 650 | 86 | 0 | 0 |
| 4098200 | 130400 | PMINondeductible Exp | 40 | 1 | 10 | 3 | 7 | 17 | 3 | 0 | 0 |
| 4098200 | 130550 | MEHC Insurance Services-Premium | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130700 | Mining Rescue Training Credit Addback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130750 | Nondeductible Fringe Benefits | 527 | 11 | 143 | 42 | 73 | 227 | 30 | 0 | 0 |
| 4098200 | 130755 | Nondeductible Parking Costs | 329 | 7 | 89 | 26 | 46 | 142 | 19 | 0 | 0 |
| 4098200 | 130900 | Non - Deductible Executive Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 505505 | Income Tax Interest | -2 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 4098200 | 610106 | PMIFuel Tax Cr | 19 | 0 | 4 | 1 | 3 | 8 | 1 | 0 | 0 |
| 4098200 | 610107 | PMI Dividend Gross Up for Foreign Tax Cr | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | 0 |
| 4098200 | 7201051 | Contra Medicare Subsidy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 920106 | PMI Dividend Received Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 920145 | PMI Mining Rescue Training Credit Addbac | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 Total | | | 2,559 | 54 | 695 | 204 | 358 | 1,100 | 147 | 1 | 0 |
| 4098300 | 105100 | Capitalized Labor Costs | 1,987 | 42 | 540 | 158 | 276 | 856 | 114 | 0 | 0 |
| 4098300 | 105120 | Book Depreciation | 984,008 | 22,259 | 273,575 | 82,353 | 143,189 | 407,269 | 55,115 | 247 | 0 |
| 4098300 | 105121 | PMIBook Depreciation | 16,621 | 231 | 4,005 | 1,258 | 2,782 | 7,285 | 1,055 | 6 | 0 |
| 4098300 | 105123 | Sec. 481a Adj - Repair Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105130 | CIAC | 103,001 | 3,311 | 27,265 | 6,633 | 10,835 | 49,821 | 5,137 | 0 | 0 |
| 4098300 | 105137 | Auto Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105140 | Highway relocation | 2,099 | 67 | 556 | 135 | 221 | 1,015 | 105 | 0 | 0 |
| 4098300 | 105142 | Avoided Costs | 41,262 | 787 | 10,778 | 3,185 | 5,759 | 18,371 | 2,365 | 10 | 7 |
| 4098300 | 105145 | Acquisition Adjustment Amort | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105146 | Capitalization of Test Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105147 | Sec 1031 Like Kind Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105165 | Coal Mine Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105170 | Coal Mine Receding Face (Extension) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105180 | Steam Rts Blundell Geothml Bk Depr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105205 | Coal Mine Development-30%Amort | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105471 | UT Kalamath Relicensing Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 110100 | Book Cost Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 110105 | SRC Book Depletion step up basis adj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 1101051 | SRC Book Cost Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 120105 | Willow Wind Account Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|--------------|---------------------|--|---------|---------|--------|--------|---------|--------|--------|-------|-------|-------|
| 4098300 | 205100 | Coal Pile Inventory Adjustment | SE | 248 | 3 | 60 | 19 | 42 | 109 | 16 | 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 | -591 | -12 | -161 | -47 | -82 | -255 | -34 | 0 | 0 |
| 4098300 | 220100 | Bad Debts Allowance - Cash Basis | BADDEBT | 397 | 22 | 139 | 50 | 30 | 136 | 21 | 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-Total | 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 | 36,372 | 767 | 9,887 | 2,900 | 5,060 | 15,667 | 2,083 | 9 | 0 |
| 4098300 | 320280 | Reg Asset FAS 158 Post Retire Liab | SO | -14,044 | -296 | -3,818 | -1,120 | -1,954 | -6,050 | -804 | -3 | 0 |
| 4098300 | 320281 | Reg Asset - Post-Retirement Settlement L | SO | 353 | 7 | 96 | 28 | 49 | 152 | 20 | 0 | 0 |
| 4098300 | 320282 | Reg Asset - Post-Retirement Settlement L | UT | -291 | 0 | 0 | 0 | 0 | -291 | 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 | 8,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,871 |
| 4098300 | 415120 | Def Reg Asset-Foote Creek Contract | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415200 | Reg Asset - OR Transportation Electrific | OTHER | 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 | 104 | 0 | 0 | 104 | 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 | 15,774 | 219 | 3,801 | 1,194 | 2,641 | 6,913 | 1,001 | 5 | 0 |
| 4098300 | 415425 | Contra Reg Asset - UMWA Pension | OTHER | 454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 454 |
| 4098300 | 415430 | Reg Asset - CA - Transportation Electri | OTHER | 445 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 445 |
| 4098300 | 415500 | Cholla Pit Transact Costs-APS Amort | SGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |
| 4098300 | 415680 | OR Deferred Intevenor Funding Grants | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415700 | Reg Liability BPA balancing accounts-OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|--------|--------|------|---------|------|-------|------|--------|
| 4098300 | 415701 | CA Deferred Intervenor Funding | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415702 | Reg Asset - Lake Side Liq. | WYP | 27 | 0 | 0 | 0 | 27 | 0 | 0 | 0 |
| 4098300 | 415703 | Goodnoe Hills Liquidation Damages - WY | WYP | 21 | 0 | 0 | 0 | 21 | 0 | 0 | 0 |
| 4098300 | 415704 | Reg Liability - Tax Revenue Adjustment - | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415705 | Reg Liability - Tax Revenue Adjustment - | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415710 | Reg Liability - WA - Accelerated Depreci | WA | 12,612 | 0 | 0 | 12,612 | 0 | 0 | 0 | 0 |
| 4098300 | 415801 | Contra RTO Grid West N/R Allowance | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415802 | Contra RTO Grid West N/R w/o-WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415803 | WA RTO Grid West N/R w/o | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415804 | RTO Grid West Notes Receivable-OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415805 | RTO Grid West Notes Receivable-WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415806 | ID RTO Grid West N/R | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415822 | Reg Asset _ Pension MMT -UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415827 | Regulatory Asset - Post -Ret MMT -OR | OR | 97 | 0 | 97 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415828 | Regulatory Asset - Post -Ret MMT -WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415829 | Reg Asset - Post - Ret MMT -UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415830 | Regulatory Asset - Post - Ret MMT -ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415831 | Regulatory Asset - Post - Ret MMT -CA | CA | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415840 | Reg Asset-Deferred OR Independent Evalua | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415850 | UNRECOVERED PLANT-POWERDALE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415852 | Powerdale Decommissioning Reg Asset - ID | IDU | 25 | 0 | 0 | 0 | 0 | 25 | 0 | 0 |
| 4098300 | 415853 | Powerdale Decommissioning Reg Asset - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415854 | Powerdale Decommissioning Reg Asset - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415855 | CA - January 2010 Storm Costs | OTHER | 1,468 | 0 | 0 | 0 | 0 | 0 | 0 | 1,468 |
| 4098300 | 415856 | Powerdale Decommissioning Reg Asset - WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415857 | ID - Deferred Overburden Costs | OTHER | 104 | 0 | 0 | 0 | 0 | 0 | 0 | 104 |
| 4098300 | 415858 | WY - Deferred Overburden Costs | WYP | 294 | 0 | 0 | 0 | 294 | 0 | 0 | 0 |
| 4098300 | 415859 | WY - Deferred Advertising Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415865 | Reg Asset - UT MPA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415867 | Reg Asset - CA Solar Feed-in Tariff | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415868 | Reg Asset - UT - Solar Incentive Program | OTHER | -8,871 | 0 | 0 | 0 | 0 | 0 | 0 | -8,871 |
| 4098300 | 415870 | Deferred Excess Net Power Costs-CA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415871 | Deferred Excess Net Power Costs-WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415872 | Deferred Excess Net Power Costs - WY 08 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415876 | Deferred Excess Net PowerCosts - OR | OTHER | -2,907 | 0 | 0 | 0 | 0 | 0 | 0 | -2,907 |
| 4098300 | 415881 | Deferral of Renewable Energy Credit - UT | OTHER | 203 | 0 | 0 | 0 | 0 | 0 | 0 | 203 |
| 4098300 | 415883 | Deferral of Renewable Energy Credit - WY | OTHER | 340 | 0 | 0 | 0 | 0 | 0 | 0 | 340 |
| 4098300 | 415890 | ID MEHC 2006 Transistion Costs | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|-------|--------|------|---------|------|-------|------|-------|
| 4098300 | 415891 | WY - 2006 Transition Severance Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415893 | OR - MEHC Transition Service Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415895 | OR RCAC Sept-Dec 07 deferred | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415896 | WA - Chehalis Plant Revenue Requirement | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415897 | Reg Asset MEHC Transition Service Costs | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415898 | Deferred Coal Costs - Naughton Contract | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415900 | OR SB 408 Recovery | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415902 | Reg Asset - UT REC's in Rates - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415911 | Contra Reg Asset - Naughton Unit #3 - CA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415912 | Contra Reg Asset - Naughton Unit #3 - OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415913 | Contra Reg Asset - Naughton Unit #3 - WA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415914 | Reg Asset - UT - Naughton U3 Costs | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415915 | Reg Asset - WY - Naughton U3 Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415926 | Reg Liability - Depreciation Decrease - | OTHER | 1,256 | 0 | 0 | 0 | 0 | 0 | 0 | 1,256 |
| 4098300 | 415927 | Reg Liability - Depreciation Decrease De | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415938 | Reg Asset - Carbon Plant Decommissioning | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425100 | Deferred Regulatory Expense | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425105 | Reg Asset - OR Asset Sale Gain Giveback | OTHER | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 142 |
| 4098300 | 425125 | Deferred Coal Cost - Arch | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425205 | Misc Def Dr-Prop Damage Repairs | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425215 | Unearned Joint Use Pole Contact Revenue | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425250 | TGS Buyout-SG | SG | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 |
| 4098300 | 425260 | Lakeview Buyout-SG | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425280 | Joseph Settlement-SG | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425295 | BPA Conservation Rate Credit | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425360 | Hermiston Swap | SG | 172 | 2 | 44 | 14 | 26 | 75 | 10 | 0 |
| 4098300 | 425380 | Idaho Customer Balancing Account | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 430100 | Customer Service / Weatherization | OTHER | 9,700 | 0 | 0 | 0 | 0 | 0 | 0 | 9,700 |
| 4098300 | 430111 | Reg Asset - SB 1149 Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 430112 | Reg Asset - Other - Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 430113 | Reg Asset - Def NPC Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 430117 | Reg Asset - Current DSM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505115 | Sales & Use Tax Accrual | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505125 | ACCRUED ROYALTIES | SE | 1,151 | 16 | 277 | 87 | 193 | 504 | 73 | 0 |
| 4098300 | 505140 | Purchase Card Trans Provision | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505160 | CA PUC Fee | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505170 | West Valley Contract Termination Fee Acc | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505200 | Extraction Tax Paid / Accrued | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|--------------|---------------------|--|-------|--------|--------|------|---------|------|-------|------|-------|--------|
| 4098300 | 505400 | Bonus Liability | SO | -208 | -4 | -57 | -17 | -29 | -90 | -12 | 0 | 0 |
| 4098300 | 505500 | Federal Income Tax Interest | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505510 | PMIVacationBonus Adjustment | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505600 | Sick Leave Vacation & Personal Time | SO | 469 | 10 | 127 | 37 | 65 | 202 | 27 | 0 | 0 |
| 4098300 | 505601 | Sick Leave Accrual - PMI | SE | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505700 | Accrued Retention Bonus | SO | -595 | -13 | -162 | -47 | -83 | -256 | -34 | 0 | 0 |
| 4098300 | 605100 | Trojan Decommissioning Costs | TROJD | -51 | -1 | -13 | -4 | -8 | -22 | -3 | 0 | 0 |
| 4098300 | 605301 | Environmental Liability - Regulated | SO | 447 | 9 | 122 | 36 | 62 | 193 | 26 | 0 | 0 |
| 4098300 | 605710 | Reverse Accrued Final Reclamation | OTHER | -4,589 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,589 |
| 4098300 | 605715 | Trapper Mine Contract Obligation | SE | 281 | 4 | 68 | 21 | 47 | 123 | 18 | 0 | 0 |
| 4098300 | 610000 | Coal Mine Development-PMI | SE | -85 | -1 | -21 | -6 | -14 | -37 | -5 | 0 | 0 |
| 4098300 | 610005 | Sec 174 94-98 7 99-00 RAR | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610100 | PMIDevt Cost Amort | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610111 | PMIBCC Gain/Loss on Assets Disposed | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610114 | PMI EITF Pre-Stripping Costs | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610115 | PMIOverbuden Removal | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610130 | 781 Shopping Incentive_OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610135 | SB1149 Costs_OR OTHER | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610140 | Oregon Rate Refund | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610141 | WA Rate Refunds | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610142 | Reg Liability - UT Home Energy Lifeline | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610143 | Reg Liability - WA Low Energy Program | WA | -1,289 | 0 | 0 | -1,289 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610144 | Reg Liability - CA California Alternativ | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610145 | REG LIAB-DSM | OTHER | 23,147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,147 |
| 4098300 | 610146 | OR Reg Asset/Liability Consolidation | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610148 | Reg Liability - Def NPC Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 254 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 254 |
| 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 | 1,865 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,865 |
| 4098300 | 705250 | A&G Credit-WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|---------|-------|--------|------|---------|------|-------|------|---------|
| 4098300 | 705251 | A&G Credit-OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705252 | A&G Credit-CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705253 | A&G Credit-ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705254 | A&G Credit-WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705260 | March 2006 Transition Plan costs-WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705261 | Reg Liability - Sale of renewable Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705262 | Reg Liability - Sale of REC's-ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705263 | Reg Liability - Sale of REC's-WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705265 | Reg Liab - OR Energy Conservation Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705266 | Reg Liability - Energy Savings Assistanc | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 4098300 | 705267 | Reg Liability - WA Decoupling Mechanism | -452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -452 |
| 4098300 | 705301 | Reg Liability - OR 2010 Protocol Def | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705305 | Reg Liability-CA Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705336 | Reg Liability - Sale of Renewable Energy | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 303 |
| 4098300 | 705337 | Regulatory Liability - Sale of Renewable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705340 | Reg Liability - Excess Income Tax Deferr | 2,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,728 |
| 4098300 | 705341 | Reg Liability - Excess Income Tax Deferr | -1,037 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,037 |
| 4098300 | 705342 | Reg Liability - Excess Income Tax Deferr | 22,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,246 |
| 4098300 | 705343 | Reg Liability - Excess Income Tax Deferr | -29,447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -29,447 |
| 4098300 | 705344 | Reg Liability - Excess Income Tax Deferr | 137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 137 |
| 4098300 | 705345 | Reg Liability - Excess Income Tax Deferr | -9,661 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -9,661 |
| 4098300 | 705400 | Reg Liability - OR Injuries & Damages Re | -22 | 0 | -22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705420 | Reg Liability - CA GHG Allowance Revenue | 1,147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,147 |
| 4098300 | 705451 | Reg Liability - OR Property Insurance Re | -6,974 | 0 | -6,974 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705453 | Reg Liability - ID Property Insurance Re | 114 | 0 | 0 | 0 | 0 | 0 | 114 | 0 | 0 |
| 4098300 | 705455 | Reg Liability - WY Property Insurance Re | 350 | 0 | 0 | 0 | 350 | 0 | 0 | 0 | 0 |
| 4098300 | 705500 | Reg Liability - Powerdale Decommissionin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705514 | Regulatory Liability - OR Deferred Exces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705515 | Regulatory Liability - OR Deferred Exces | 5,969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,969 |
| 4098300 | 705517 | Regulatory Liability - UT Deferred Exces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705518 | Regulatory Liability - WA Deferred Exces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705519 | Regulatory Liability - WA Deferred Exces | -9,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -9,202 |
| 4098300 | 705521 | Regulatory Liability - WY Deferred Exces | -8,879 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8,879 |
| 4098300 | 705522 | Regulatory Liability - UT REC's in Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705523 | Regulatory Liability - WA RECS in Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705525 | Regulatory Liability - OR RECS in Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705526 | Regulatory Liability - CA Solar Feed-in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705527 | Regulatory Liability - CA Solar Feed-in | -447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -447 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--|------------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|--------------|
| 4098300 | 705530 | Regulatory Liability - UT Solar Feed-in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705531 | Regulatory Liability - UT Solar Feed-in | 3,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,227 |
| 4098300 | 705536 | Regulatory Liability - CA GreenHouse Gas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705600 | RegLiability - OR 2012 GRC Giveback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705700 | Reg Liability - Current Reclass - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715050 | Microsoft Software License Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715100 | MCI FOG Wire Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715105 | MCI FOG Wire Lease | -466 | -7 | -120 | -38 | -70 | -203 | -28 | 0 | 0 |
| 4098300 | 715350 | Misc. Deferred Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715720 | NW Power Act-WA | -451 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -451 |
| 4098300 | 715810 | Chehalis WA EFSEC CO2 Mitigation Obligat | -125 | -2 | -32 | -10 | -19 | -54 | -7 | 0 | 0 |
| 4098300 | 720200 | Deferred Comp Plan Benefits-PPL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 720300 | Pension / Retirement (Accrued / Prepaid) | -144 | -3 | -39 | -11 | -20 | -62 | -8 | 0 | 0 |
| 4098300 | 720400 | Suppl. Exec. Retirement Plan (SERP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 720550 | Accrued CIC Severance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 720560 | Pension Liability - UMWA Withdrawal Obli | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 740100 | Post Merger Loss-Reacquired Debt | 585 | 11 | 153 | 45 | 82 | 260 | 34 | 0 | 0 |
| 4098300 | 910245 | Contra Receivable from Joint Owners | -257 | -5 | -70 | -21 | -36 | -111 | -15 | 0 | 0 |
| 4098300 | 910530 | Injuries and Damages Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 910560 | SMUD Revenue Imputation-UT reg liab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 910905 | Bridger Coal Company Underground Mine Co | 939 | 13 | 226 | 71 | 157 | 412 | 60 | 0 | 0 |
| 4098300 | 910910 | PMIBridger Section 471 Adj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 920110 | PMI WY Extraction Tax | 323 | 4 | 78 | 24 | 54 | 141 | 20 | 0 | 0 |
| 4098300 Total | | | 1,203,201 | 27,451 | 320,409 | 108,406 | 169,971 | 502,081 | 66,488 | 275 | 8,121 |
| 4099200 | 105127 | Book Depreciation Allocated to Medicare | -19 | 0 | -5 | -2 | -3 | -8 | -1 | 0 | 0 |
| 4099200 | 110200 | Tax Depletion - Deer Creek | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 1102051 | TAX PERCENTAGE DEPLETION - DEDUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 120100 | Preferred Dividend - PPL | 107 | 2 | 28 | 8 | 15 | 47 | 6 | 0 | 0 |
| 4099200 | 120200 | Trapper Mine Dividend Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130560 | MEHC Insurance Services-Receiveable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130600 | Tax Exempt Interest (No AMT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130605 | Tax Exempt Interest - CA IOU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130910 | SPI 404(K) Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 305100 | Amort of Projects-Klamath Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 620100 | 2004 JCA-Qualified Prod Activities Deduc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 620101 | PMI 2004 JCA-Qualified Prod Activities D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 720105 | MEDICARE SUBSIDY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 910900 | PMI Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--|-----------|----------|-----------|----------|-----------|-----------|----------|----------|----------|
| 4099200 | 910918 | PMI Overriding Royalty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 920105 | PMI Tax Exempt Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 Total | | | 87 | 2 | 22 | 7 | 12 | 39 | 5 | 0 | 0 |
| 4099300 | 105101 | Capitalized Labor Cost for Powertax Inpu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105122 | Repair Deduction | 146,685 | 2,110 | 37,893 | 12,026 | 22,061 | 63,863 | 8,682 | 49 | 0 |
| 4099300 | 105125 | Tax Depreciation | 590,718 | 11,876 | 155,253 | 37,183 | 80,207 | 264,765 | 33,554 | 136 | 0 |
| 4099300 | 105126 | PMITax Depreciation | 6,227 | 86 | 1,500 | 471 | 1,042 | 2,729 | 395 | 2 | 0 |
| 4099300 | 105137 | Capitalized Depreciation | 5,977 | 126 | 1,625 | 477 | 831 | 2,575 | 342 | 1 | 0 |
| 4099300 | 1051411 | AFUDC - DEBT | 25,391 | 484 | 6,632 | 1,960 | 3,544 | 11,305 | 1,455 | 6 | 4 |
| 4099300 | 1051412 | AFUDC - Equity | 49,314 | 941 | 12,881 | 3,807 | 6,883 | 21,956 | 2,826 | 12 | 9 |
| 4099300 | 105143 | Basis Intangible Difference | 223 | 5 | 61 | 18 | 31 | 96 | 13 | 0 | 0 |
| 4099300 | 105147 | Sec 1031 Like Kind Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105148 | Mine Safety Sec. 179E Election - PPW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105149 | Mine Safety Sec. 179E Election - PMI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105152 | Gain/(Loss) on Prop Dispositions | 16,378 | 345 | 4,452 | 1,306 | 2,278 | 7,055 | 938 | 4 | 0 |
| 4099300 | 105153 | Contract Liability Basis Adjustment -Che | -125 | -2 | -32 | -10 | -19 | -54 | -7 | 0 | 0 |
| 4099300 | 105165 | Coal Mine Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105171 | PMI Coal Mine Receding Face (Extension) | 659 | 9 | 159 | 50 | 110 | 289 | 42 | 0 | 0 |
| 4099300 | 105175 | Removal Cost (net of salvage) | 50,126 | 1,057 | 13,626 | 3,996 | 6,973 | 21,592 | 2,870 | 12 | 0 |
| 4099300 | 105181 | Stm Rts Blundell Geothermal Tax Depr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105185 | Repair Allowance 3115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105220 | Cholla GE Safe Harbor Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 1052203 | Cholla SHL-NOPA (Lease Amortization) | 340 | 5 | 88 | 28 | 51 | 148 | 20 | 0 | 0 |
| 4099300 | 105470 | Book Gain/Loss on Land Sales | 1,578 | 33 | 429 | 126 | 220 | 680 | 90 | 0 | 0 |
| 4099300 | 110200 | Depletion - Tax Percentage Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 1102051 | Tax Percentage Depletion - Deduction | 32 | 0 | 8 | 2 | 5 | 14 | 2 | 0 | 0 |
| 4099300 | 120105 | Willow Wind Account Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 205025 | PMI - Fuel Cost Adjustment | 1,587 | 22 | 382 | 120 | 266 | 696 | 101 | 1 | 0 |
| 4099300 | 205200 | Coal M&S Inventory Write-Off | 1,548 | 50 | 410 | 100 | 163 | 749 | 77 | 0 | 0 |
| 4099300 | 205205 | Inventory Reserve - PMI | 129 | 2 | 31 | 10 | 22 | 56 | 8 | 0 | 0 |
| 4099300 | 205411 | PMISEC 263A Adjustment | -5,264 | -73 | -1,268 | -398 | -881 | -2,307 | -334 | -2 | 0 |
| 4099300 | 210000 | PREPAID IBEW 57 MEDICAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210100 | Prepaid Taxes-OR PUC | -156 | 0 | -156 | 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 | -71 | 0 | 0 | 0 | 0 | -71 | 0 | 0 | 0 |
| 4099300 | 210130 | Prepaid Taxes-ID PUC | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 0 |
| 4099300 | 210140 | Prepaid Taxes-WY PSC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|---------|--------|--------|---------|--------|--------|------|-------|
| 4099300 | 210150 | Prepaid Taxes-CA Property Taxes-GPS allo | GPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210160 | Prepaid Taxes-OR Property Taxes-GPS allo | GPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210180 | OTHER PREPAIDS | SO | -821 | -17 | -223 | -65 | -114 | -354 | -47 | 0 |
| 4099300 | 210185 | Prepaid Aircraft Maintenance Costs | SG | 13 | 0 | 3 | 1 | 2 | 6 | 1 | 0 |
| 4099300 | 210190 | Prepaid Water Rights | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210195 | Prepaid Surety Bond Costs | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210200 | Prepaid Taxes-property taxes | GPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 287396 | Regulatory Liabilities - Interim Provisi | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 287616 | Regulatory Assets - Interim Provisions | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 305100 | Amort of Projects-Klamath Engineering | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 310102 | Fixed Asset-Book/Tax - IGC | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 320210 | Research & Exper. Sec. 174 Amort. | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 320271 | Contra Reg Asset - Pension Plan CTG | SO | 1,641 | 35 | 446 | 131 | 228 | 707 | 94 | 0 |
| 4099300 | 320279 | Reg Liability - FAS 158 Post Retirement | SO | -10,971 | -231 | -2,982 | -875 | -1,526 | -4,726 | -628 | -3 |
| 4099300 | 320285 | Reg Asset-Post Employment Costs | SO | -428 | -9 | -116 | -34 | -59 | -184 | -24 | 0 |
| 4099300 | 320290 | LT Prepaid IBEW 57 Pension Contribution | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 320291 | Prepaid IBEW 57 Pension Contribution - C | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415110 | Def Reg Asset-Transmission Srvc Deposit | SG | -1,520 | -22 | -393 | -125 | -229 | -662 | -90 | -1 |
| 4099300 | 415120 | DEFERRED REG ASSET - FOOTE CREEK CONTRAC | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415200 | REG ASSET - OR TRANSPORTATION ELECTRIFIC | OTHER | 390 | 0 | 0 | 0 | 0 | 0 | 0 | 390 |
| 4099300 | 415300 | Hazardous Waste Clean-up Costs | SO | 1,876 | 40 | 510 | 150 | 261 | 808 | 107 | 0 |
| 4099300 | 415301 | Hazardous Waste Clean-up Costs-WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415410 | Reg Asset - Energy West Mining | SE | -1,004 | -14 | -242 | -76 | -168 | -440 | -64 | 0 |
| 4099300 | 415411 | ContraRA DeerCreekAband CA | CA | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415412 | ContraRA DeerCreekAband ID | IDU | -415 | 0 | 0 | 0 | 0 | 0 | -415 | 0 |
| 4099300 | 415413 | ContraRA DeerCreekAband OR | OR | -1,619 | 0 | -1,619 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415414 | ContraRA DeerCreekAband UT | UT | -8 | 0 | 0 | 0 | 0 | -8 | 0 | 0 |
| 4099300 | 415415 | ContraRA DeerCreekAband WA | WA | 77 | 0 | 0 | 77 | 0 | 0 | 0 | 0 |
| 4099300 | 415416 | ContraRA DeerCreekAband WY | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415417 | Contra RA UMWA Pension CA | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 4099300 | 415418 | Contra RA UMWA Pension ID | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415419 | Contra RA UMWA Pension OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415420 | Contra RA UMWA Pension UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415421 | Contra RA UMWA Pension WA | OTHER | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| 4099300 | 415422 | Contra RA UMWA Pension WY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415431 | Reg Asset - WA Transportation Electrific | OTHER | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| 4099300 | 415501 | Cholla Plt Transact Costs- APS Amort - I | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415502 | Cholla Plt Transact Costs- APS Amort - O | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|-------|--------|------|---------|-------|-------|------|-------|
| 4099300 | 415530 | Reg Asset - ID 2017 Protocol - MSP Defer | 150 | 0 | 0 | 0 | 0 | 0 | 150 | 0 | 0 |
| 4099300 | 415531 | Reg Asset - UT 2017 Protocol - MSP Defer | 4,400 | 0 | 0 | 0 | 0 | 4,400 | 0 | 0 | 0 |
| 4099300 | 415532 | Reg Asset - WY 2017 Protocol - MSP Defer | 1,600 | 0 | 0 | 0 | 1,600 | 0 | 0 | 0 | 0 |
| 4099300 | 415545 | Reg Asset - WA Merwin Project | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415585 | Reg Asset - OR Sch 203 - Black Cap | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415655 | CA GHG Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415675 | Reg Asset - UT - Deferred Stock Redempti | -83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -83 |
| 4099300 | 415676 | Reg Asset - WY - Deferred Stock Redempti | -28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -28 |
| 4099300 | 415677 | Reg Asset - Pref Stock Redemp Loss WA | -13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -13 |
| 4099300 | 415680 | Deferred Intervenor Funding Grants-OR | 443 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 443 |
| 4099300 | 415700 | Reg Liability BPA balancing accounts-OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415701 | CA Deferred Intervenor Funding | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 4099300 | 415703 | Goodnoe Hills Liquidation Damages - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415705 | Reg Liability - Tax Revenue Adjustment - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415720 | Reg Asset - Community Solar - OR | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 160 |
| 4099300 | 415750 | Reg Assets BPA balancing accounts-IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415801 | RTO Grid West N/R Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415803 | RTO Grid West N/R Allowance w/o WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415804 | OR RTO Grid West N/R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415815 | Insurance Reserve | -229 | -5 | -62 | -18 | -32 | -99 | -13 | 0 | 0 |
| 4099300 | 415820 | Contra Pension Reg Asset MMT & CTG _OR | 504 | 0 | 504 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 45 | 45 | 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 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 4099300 | 415863 | Reg Asset - UT Subscriber Solar Program | 107 | 0 | 0 | 0 | 0 | 107 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|--------|-------|------|--------|
| 4099300 | 415865 | Reg Asset - Utah MPA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415866 | Reg Asset - OR Solar Feed-in Tariff | -70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -70 |
| 4099300 | 415869 | Reg Asset - CA Deferred Net Power Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415870 | CA Def Excess NPC | 1,965 | 1,965 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415874 | Deferred Excess Net Power Costs - WY 08 | 7,303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,303 |
| 4099300 | 415875 | Deferred Excess Net Power Costs - UT | 32,906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,906 |
| 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 | 0 | 0 | 0 | 0 | -35 | 0 | 0 | 0 |
| 4099300 | 415879 | Reg Asset - WY Liquidation Damages N2 | -6 | 0 | 0 | 0 | -6 | 0 | 0 | 0 | 0 |
| 4099300 | 415882 | Deferral of Renewable Energy Credit - WA | -21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -21 |
| 4099300 | 415884 | Reg Asset - Current Reclass - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415885 | Reg Asset - Noncurrent Reclass - Other | -15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -15 |
| 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 | 12,033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,033 |
| 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 |
| 4099300 | 415896 | WA - Chehalis Plant Revenue Requirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415897 | Reg Asset MEHC Transition Service Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415898 | Deferred Coal Costs - Naughton Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415900 | OR SB 408 Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415901 | Reg Asset - WY Deferred Excess Net Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415903 | Reg Asset _ REC Sales Deferral - WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415904 | Reg Asset - WY REC's in Rates - Current | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415905 | Reg Asset - OR REC's in Rates - Current | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415906 | Reg Asset - REC Sales Deferral - OR - No | -179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -179 |
| 4099300 | 415907 | Reg Asset - CA Solar Feed-in Tariff - Cu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415908 | Reg Asset - OR Solar Feed-In Tariff - Cu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415910 | Reg Asset - Naughton Unit #3 Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415917 | Reg Asset - Naughton Unit #3 Costs - CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415918 | Reg Asset - RPS Compliance Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415920 | Reg Asset - Depreciation Increase - ID | 73 | 0 | 0 | 0 | 0 | 73 | 0 | 0 | 0 |
| 4099300 | 415921 | Reg Asset - Depreciation Increase - UT | -128 | 0 | 0 | 0 | 0 | -128 | 0 | 0 | 0 |
| 4099300 | 415922 | Reg Asset - Depreciation Increase - WY | -442 | 0 | 0 | 0 | -442 | 0 | 0 | 0 | 0 |
| 4099300 | 415923 | Reg Asset - Carbon Unrecovered Plant - I | -479 | 0 | 0 | 0 | 0 | 0 | -479 | 0 | 0 |
| 4099300 | 415924 | Reg Asset - Carbon Unrecovered Plant - U | -3,445 | 0 | 0 | 0 | 0 | -3,445 | 0 | 0 | 0 |
| 4099300 | 415925 | Reg Asset - Carbon Unrecovered Plant - W | -1,158 | 0 | 0 | 0 | -1,158 | 0 | 0 | 0 | 0 |
| 4099300 | 415930 | Reg Asset - Carbon Decommissioning - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|------|-------|------|--------|
| 4099300 | 415931 | Reg Asset - Carbon Decommissioning - UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415932 | Reg Asset - Carbon Decommissioning - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415933 | Reg Liability - Contra - Carbon Decommis | -35 | 0 | 0 | 0 | 0 | 0 | -35 | 0 | 0 |
| 4099300 | 415934 | Reg Liability - Contra - Carbon Decommis | -250 | 0 | 0 | 0 | 0 | -250 | 0 | 0 | 0 |
| 4099300 | 415935 | Reg Liability - Contra - Carbon Decommis | -624 | 0 | 0 | 0 | -624 | 0 | 0 | 0 | 0 |
| 4099300 | 415936 | REG ASSET - CARBON PLANT DECOMMISSIONING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425100 | Deferred Regulatory Expense-IDU | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 0 |
| 4099300 | 425102 | Reg Asset - CA GreenHouse Gas Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425103 | Reg Asset - Other Regulatory Assets - Cu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425104 | Reg Asset - OR Asset Sale Gain Giveback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425205 | Misc Def Dr-Prop Damage Repairs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425210 | Amort of Debt Disc & Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425215 | Unearned Joint Use Pole Contact Revenue | -22 | -1 | -6 | -1 | -2 | -11 | -1 | 0 | 0 |
| 4099300 | 425225 | Duke/Hermiston Contract Renegotiation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425295 | BPA Conservation Rate Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425380 | Idaho Customer Balancing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425400 | UT Kalamath Relicensing Costs | -3,603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,603 |
| 4099300 | 425700 | Trojan Special Assessment -DOE-IRS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425800 | Allowance for Doubtful A/C-Grid West W/O | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 430100 | Customer Service / Weatherization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 430110 | Reg Asset balance reclass | 23,147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,147 |
| 4099300 | 430111 | Reg Asset - SB 1149 Balance Reclass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 430112 | Reg Asset - Other - Balance Reclass | 994 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 994 |
| 4099300 | 430113 | Reg Asset - Def NPC Balance Reclass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505115 | Sales & Use Tax Accrual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505125 | Accrued Royalties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505140 | Purchase Card Trans Provision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505170 | West Valley Contract Termination Fee Acc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505400 | Bonus Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505510 | Vacation Accrual - PMI | 11 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 4099300 | 505520 | PMI Bonus Accrual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505600 | IGC Vacation Accrual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 605101 | Trojan Decommissioning Costs - WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 605102 | Trojan Decommissioning Costs - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 605103 | ARO/Reg Diff - Trojan - WA | -3 | 0 | 0 | -3 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 605710 | Reverse Accrued Final Reclamation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610000 | PMI Coal Mine Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610100 | PMIDEVT COST AMORT | -379 | -5 | -91 | -29 | -64 | -166 | -24 | 0 | 0 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|--------|-------|------|-------|
| 4099300 | 6101001 | AMORT NOPAS 99-00 RAR | 39 | 1 | 11 | 3 | 5 | 17 | 2 | 0 | 0 |
| 4099300 | 610110 | Ptax NOPAs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610111 | Bridger Coal Company Gain/Loss on Assets | 129 | 2 | 31 | 10 | 22 | 57 | 8 | 0 | 0 |
| 4099300 | 610114 | PMI EITF Pre Stripping Costs | -3,298 | -46 | -795 | -250 | -552 | -1,445 | -209 | -1 | 0 |
| 4099300 | 610130 | 781 Shopping Incentive_OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610135 | SB1149 Costs_OR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610140 | OR Rate Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610141 | WA Rate Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610142 | Reg. Liability - UT Home Energy Lifeline | 88 | 0 | 0 | 0 | 0 | 88 | 0 | 0 | 0 |
| 4099300 | 610143 | REG LIABILITY - WA LOW ENERGY PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610145 | REG LIAB-DSM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610146 | OR Reg Asset/Liability Consolidation | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705265 | Reg Liab - OR Energy Conservation Charge | -131 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -131 |
| 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 | -86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -86 |
| 4099300 | 705454 | Reg Liability - UT Property Insurance Re | -1,206 | 0 | 0 | 0 | 0 | -1,206 | 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 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |



Schedule M

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--|------------------|---------------|----------------|----------------|----------------|----------------|----------------|------------|---------------|
| 4099300 | 715050 | 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 | -70 | -1 | -19 | -6 | -10 | -30 | -4 | 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 |
| 4099300 | 720500 | Severance Accrual | 257 | 5 | 70 | 21 | 36 | 111 | 15 | 0 | 0 |
| 4099300 | 720550 | Accrued CIC Severance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 720800 | FAS 158 Pension Liability | 27,952 | 589 | 7,598 | 2,228 | 3,888 | 12,040 | 1,601 | 7 | 0 |
| 4099300 | 720805 | FAS 158 - Funded Pension Asset | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 720810 | FAS 158 Post-Retirement Liability | 9,621 | 203 | 2,615 | 767 | 1,338 | 4,144 | 551 | 2 | 0 |
| 4099300 | 720815 | FAS 158 Post Retirement Liability | -1,686 | -36 | -458 | -134 | -235 | -726 | -97 | 0 | 0 |
| 4099300 | 740100 | Post Merger Loss-Reacquired Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 910240 | 190LEGAL RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 910530 | Injuries and Damages Reserve | -10,316 | -217 | -2,804 | -822 | -1,435 | -4,444 | -591 | -2 | 0 |
| 4099300 | 910560 | 283SMUD REVENUE IMPUTATION-UT REG LIAB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 910905 | PMI Underground Mine Cost Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 910925 | CA Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 920110 | PMI WY Extraction Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 Total | | | 974,596 | 19,375 | 235,951 | 62,222 | 124,514 | 400,266 | 51,036 | 224 | 73,264 |
| Grand Total | | | 2,180,443 | 46,881 | 557,077 | 170,839 | 294,855 | 903,486 | 117,676 | 500 | 81,384 |

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



Deferred Income Tax Expense

Twelve Months Ending - June 2019

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 |
| 4101000 | 105101 | Capitalized Labor Cost for Powertax Inpu | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105121 | 282PMI Book Depreciation | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105122 | Repair Deduction | SG | 36,065 | 519 | 9,317 | 2,957 | 5,424 | 15,702 | 2,135 | 12 |
| 4101000 | 105125 | Tax Depreciation | TAXDEPR | 145,237 | 2,920 | 38,171 | 9,142 | 19,720 | 65,097 | 8,250 | 34 |
| 4101000 | 105126 | 282DIT PMIDepreciation-Tax | SE | 1,531 | 21 | 369 | 116 | 256 | 671 | 97 | 1 |
| 4101000 | 105137 | Capitalized Depreciation | SO | 1,470 | 31 | 399 | 117 | 204 | 633 | 84 | 0 |
| 4101000 | 105141 | AFUDC Debt | SNP | 6,243 | 119 | 1,631 | 482 | 871 | 2,779 | 358 | 2 |
| 4101000 | 1051411 | AFUDC Equity | SNP | 12,125 | 231 | 3,167 | 936 | 1,692 | 5,398 | 695 | 3 |
| 4101000 | 105143 | 282Basis Intangible Difference | SO | 55 | 1 | 15 | 4 | 8 | 24 | 3 | 0 |
| 4101000 | 105147 | Sec 1031 Like Kind Exchange | SO | 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 |
| 4101000 | 105149 | Mine Safety Sec. 179E Election - PMI | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105152 | Gain / (Loss) on Prop. Disposition | GPS | 4,027 | 85 | 1,095 | 321 | 560 | 1,735 | 231 | 1 |
| 4101000 | 105153 | Contract Liability Basis Adjustment -Che | SG | -31 | 0 | -8 | -3 | -5 | -13 | -2 | 0 |
| 4101000 | 105165 | Coal Mine Development | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105170 | Coal Mine Extension | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105171 | PMI Coal Mine Extension Costs | SE | 162 | 2 | 39 | 12 | 27 | 71 | 10 | 0 |
| 4101000 | 105175 | Cost of Removal | GPS | 12,324 | 260 | 3,350 | 983 | 1,714 | 5,309 | 706 | 3 |
| 4101000 | 1052203 | Cholla SHL NOPA (Lease Amortization) | SG | 84 | 1 | 22 | 7 | 13 | 36 | 5 | 0 |
| 4101000 | 105470 | 282Book Gain/Loss on Land Sales | GPS | 388 | 8 | 105 | 31 | 54 | 167 | 22 | 0 |
| 4101000 | 110200 | IGC Tax Percentage Depletion Deduct | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 110205 | SRC Tax Percentage Depletion Deduct | SE | 8 | 0 | 2 | 1 | 1 | 3 | 0 | 0 |
| 4101000 | 1102051 | Tax Percentage Depletion - Deduction (Bl | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 120105 | Willow Wind Account Receivable | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 205025 | PMI -Fuel Cost Adjustment | SE | 390 | 5 | 94 | 30 | 65 | 171 | 25 | 0 |
| 4101000 | 205200 | M&S INVENTORY WRITE-OFF | SNPD | 381 | 12 | 101 | 25 | 40 | 184 | 19 | 0 |
| 4101000 | 205205 | Inventory Reserve - PMI | SE | 32 | 0 | 8 | 2 | 5 | 14 | 2 | 0 |
| 4101000 | 205411 | 190PMISec263A | SE | -1,294 | -18 | -312 | -98 | -217 | -567 | -82 | 0 |
| 4101000 | 210100 | 283OR PUC Prepaid Taxes | OR | -38 | 0 | -38 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 210120 | 283UT PUC Prepaid Taxes | UT | -17 | 0 | 0 | 0 | 0 | -17 | 0 | 0 |
| 4101000 | 210130 | 283ID PUC Prepaid Taxes | IDU | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 |
| 4101000 | 210140 | 283WY PSC Prepaid Taxes | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 210180 | 283Prepaid Membership Fees-EEI WSCC | SO | -202 | -4 | -55 | -16 | -28 | -87 | -12 | 0 |
| 4101000 | 210185 | Prepaid Aircraft Maintenance Costs | SG | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| 4101000 | 210190 | Prepaid Water Rights | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 210195 | Prepaid Surety Bond Costs | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 287396 | Regulatory Liabilities - Interim Provisi | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|--------|--------|------|---------|------|--------|------|-------|
| 4101000 | 287616 | Regulatory Assets - Interim Provisions | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 320210 | 190R&E Expense Sec174 Deduction | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 320271 | Contra Reg Asset - Pension Plan CTG | SO | 403 | 9 | 110 | 32 | 56 | 174 | 23 | 0 |
| 4101000 | 320279 | Reg Liability - FAS 158 Post Retirement | SO | -2,698 | -57 | -733 | -215 | -375 | -1,162 | -154 | -1 |
| 4101000 | 320285 | Reg Asset-Post Employment Costs | SO | -105 | -2 | -29 | -8 | -15 | -45 | -6 | 0 |
| 4101000 | 320290 | LT Prepaid IBEW 57 Pension Contribution | OTHER | 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 |
| 4101000 | 415110 | 190DEF REG ASSET-TRANSM SVC DEPOSIT | SG | -374 | -5 | -97 | -31 | -56 | -163 | -22 | 0 |
| 4101000 | 415120 | 190DEF REG ASSET-FOOTE CREEK CONTRACT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415200 | REG ASSET - OR TRANSPORTATION ELECTRIFIC | OTHER | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 96 |
| 4101000 | 415300 | 283Hazardous Waste/Environmental Cleanup | SO | 461 | 10 | 125 | 37 | 64 | 199 | 26 | 0 |
| 4101000 | 415406 | Reg Asset Utah ECAM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415410 | Reg Asset - Energy West Mining | SE | -247 | -3 | -59 | -19 | -41 | -108 | -16 | 0 |
| 4101000 | 415411 | ContraRA DeerCreekAband CA | CA | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415412 | ContraRA DeerCreekAband ID | IDU | -102 | 0 | 0 | 0 | 0 | -102 | 0 | 0 |
| 4101000 | 415413 | ContraRA DeerCreekAband OR | OR | -398 | 0 | -398 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415414 | ContraRA DeerCreekAband UT | UT | -2 | 0 | 0 | 0 | 0 | -2 | 0 | 0 |
| 4101000 | 415415 | ContraRA DeerCreekAband WA | WA | 19 | 0 | 0 | 19 | 0 | 0 | 0 | 0 |
| 4101000 | 415416 | ContraRA DeerCreekAband WY | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415417 | Contra RA UMWA Pension CA | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 4101000 | 415418 | Contra RA UMWA Pension ID | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415419 | Contra RA UMWA Pension OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415420 | Contra RA UMWA Pension UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415421 | Contra RA UMWA Pension WA | OTHER | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 4101000 | 415422 | Contra RA UMWA Pension WY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415431 | Reg Asset - WA Transportation Electrific | OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 4101000 | 415501 | Cholla Plt Transact Costs- APS Amort - I | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415502 | Cholla Plt Transact Costs- APS Amort - O | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415530 | Reg Asset - ID 2017 Protocol - MSP Defer | IDU | 37 | 0 | 0 | 0 | 0 | 0 | 37 | 0 |
| 4101000 | 415531 | Reg Asset - UT 2017 Protocol - MSP Defer | UT | 1,082 | 0 | 0 | 0 | 0 | 1,082 | 0 | 0 |
| 4101000 | 415532 | Reg Asset - WY 2017 Protocol - MSP Defer | WYP | 393 | 0 | 0 | 0 | 393 | 0 | 0 | 0 |
| 4101000 | 415545 | Reg Asset - WA Merwin Project | OTHER | 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 |
| 4101000 | 415655 | CA GHG Allowance | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415675 | Reg Asset - UT - Deferred Stock Redempti | OTHER | -20 | 0 | 0 | 0 | 0 | 0 | 0 | -20 |
| 4101000 | 415676 | Reg Asset - WY - Deferred Stock Redempti | OTHER | -7 | 0 | 0 | 0 | 0 | 0 | 0 | -7 |
| 4101000 | 415677 | Reg Asset - Pref Stock Redemp Loss WA | OTHER | -3 | 0 | 0 | 0 | 0 | 0 | 0 | -3 |
| 4101000 | 415680 | 190Def Intervenor Funding Grants-OR | OTHER | 109 | 0 | 0 | 0 | 0 | 0 | 0 | 109 |



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|-------|--------|------|---------|------|-------|------|-------|
| 4101000 | 415700 | 190Reg Liabs BPA balancing accounts-OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415701 | CA Deferred Intervenor Funding | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415720 | Reg Asset - Community Solar - OR | OTHER | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| 4101000 | 415815 | Insurance Reserve | SO | -56 | -1 | -15 | -4 | -8 | -24 | -3 | 0 |
| 4101000 | 415820 | Contra Pension Reg Asset MMT & CTG OR | OR | 124 | 0 | 124 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415821 | Contra Pension Reg Asset MMT & CTG WY | WYP | 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 |
| 4101000 | 415824 | Contra Pension Reg Asset MMT & CTG CA | CA | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415825 | Contra Pension Reg Asset CTG - WA | WA | 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 |
| 4101000 | 415850 | Unrecovered Plant Powerdale | SG | 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 |
| 4101000 | 415862 | Reg Asset - CA Mobile Home Park Conversi | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 4101000 | 415863 | Reg Asset - UT Subscriber Solar Program | UT | 26 | 0 | 0 | 0 | 0 | 26 | 0 | 0 |
| 4101000 | 415866 | Reg Asset - OR Solar Feed-in Tariff | OTHER | -17 | 0 | 0 | 0 | 0 | 0 | 0 | -17 |
| 4101000 | 415869 | Reg Asset - CA Deferred Net Power Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415870 | Deferred Excess Net Power Costs CA | CA | 483 | 483 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415874 | Deferred Excess Net Power Costs - WY 09 | OTHER | 1,796 | 0 | 0 | 0 | 0 | 0 | 0 | 1,796 |
| 4101000 | 415875 | Deferred Excess Net Power Costs - UT | OTHER | 8,090 | 0 | 0 | 0 | 0 | 0 | 0 | 8,090 |
| 4101000 | 415878 | REG ASSET - UT LIQUIDATED DAMAGES NAUGHT | UT | -9 | 0 | 0 | 0 | 0 | -9 | 0 | 0 |
| 4101000 | 415879 | Reg Asset - WY Liquidation Damages N2 | WYP | -1 | 0 | 0 | 0 | -1 | 0 | 0 | 0 |
| 4101000 | 415882 | Deferral of Renewable Energy Credit - WA | OTHER | -5 | 0 | 0 | 0 | 0 | 0 | 0 | -5 |
| 4101000 | 415884 | Reg Asset - Current Reclass - Other | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415885 | Reg Asset - Noncurrent Reclass - Other | OTHER | -4 | 0 | 0 | 0 | 0 | 0 | 0 | -4 |
| 4101000 | 415886 | Reg Asset - ID Deferred Excess Net Power | OTHER | 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 |
| 4101000 | 415892 | Deferred Excess Net Power Costs - ID 09 | OTHER | 2,959 | 0 | 0 | 0 | 0 | 0 | 0 | 2,959 |
| 4101000 | 415894 | Reg Asset - REC Sales Deferral - CA - No | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415900 | OR SB 408 Recovery | OTHER | 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 |
| 4101000 | 415903 | Reg Asset _ REC Sales Deferral - WA | OTHER | 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 |
| 4101000 | 415905 | Reg Asset - OR REC's in Rates - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415906 | Reg Asset - REC Sales Deferral - OR - No | OTHER | -44 | 0 | 0 | 0 | 0 | 0 | 0 | -44 |
| 4101000 | 415907 | Reg Asset - CA Solar Feed-in Tariff - Cu | OTHER | 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 |
| 4101000 | 415910 | Reg Asset - Naughton Unit #3 Costs | OTHER | 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 |



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|-------|--------|------|---------|------|-------|------|-------|
| 4101000 | 415918 | Reg Asset - RPS Compliance Purchases | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415920 | Reg Asset - Depreciation Increase - ID | IDU | 18 | 0 | 0 | 0 | 0 | 18 | 0 | 0 |
| 4101000 | 415921 | Reg Asset - Depreciation Increase - UT | UT | -31 | 0 | 0 | 0 | -31 | 0 | 0 | 0 |
| 4101000 | 415922 | Reg Asset - Depreciation Increase - WY | WYP | -109 | 0 | 0 | -109 | 0 | 0 | 0 | 0 |
| 4101000 | 415923 | Reg Asset - Carbon Unrecovered Plant - I | IDU | -118 | 0 | 0 | 0 | 0 | -118 | 0 | 0 |
| 4101000 | 415924 | Reg Asset - Carbon Unrecovered Plant - U | UT | -847 | 0 | 0 | 0 | -847 | 0 | 0 | 0 |
| 4101000 | 415925 | Reg Asset - Carbon Unrecovered Plant - W | WYP | -285 | 0 | 0 | -285 | 0 | 0 | 0 | 0 |
| 4101000 | 415930 | Reg Asset - Carbon Decommissioning - ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415931 | Reg Asset - Carbon Decommissioning - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415932 | Reg Asset - Carbon Decommissioning - WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415933 | Reg Liability - Contra - Carbon Decommis | IDU | -9 | 0 | 0 | 0 | 0 | -9 | 0 | 0 |
| 4101000 | 415934 | Reg Liability - Contra - Carbon Decommis | UT | -62 | 0 | 0 | 0 | -62 | 0 | 0 | 0 |
| 4101000 | 415935 | Reg Liability - Contra - Carbon Decommis | WYP | -153 | 0 | 0 | -153 | 0 | 0 | 0 | 0 |
| 4101000 | 415936 | REG ASSET - CARBON PLANT DECOMMISSIONING | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425100 | 190Deferred Regulatory Expense-IDU | IDU | 10 | 0 | 0 | 0 | 0 | 10 | 0 | 0 |
| 4101000 | 425102 | Reg Asset - CA GreenHouse Gas Allowance | OTHER | 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 |
| 4101000 | 425104 | Reg Asset - OR Asset Sale Gain Giveback | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425215 | 283Unearned Joint Use Pole Contact Revnu | SNPD | -5 | 0 | -1 | 0 | -1 | -3 | 0 | 0 |
| 4101000 | 425225 | Duke/Hermiston Contract Renegotiation | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425295 | BPA Conservation Rate Credit | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425400 | UT Kalamath Relicensing Costs | OTHER | -886 | 0 | 0 | 0 | 0 | 0 | 0 | -886 |
| 4101000 | 430110 | Reg Asset Balance Reclass | OTHER | 5,691 | 0 | 0 | 0 | 0 | 0 | 0 | 5,691 |
| 4101000 | 430111 | Reg Assets - SB 1149 Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 430112 | Reg Asset - Other - Balance Reclass | OTHER | 244 | 0 | 0 | 0 | 0 | 0 | 0 | 244 |
| 4101000 | 430113 | Reg Asset - Def NPC Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 505510 | 190PMI Vacation/Bonus | SE | 3 | 0 | 1 | 0 | 1 | 0 | 0 | 0 |
| 4101000 | 505600 | 190Vacation Sickleave & PT Accrual | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 605101 | Trojan Decommissioning Costs - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 605102 | Trojan Decommissioning Costs - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 605103 | ARO/Reg Diff - Trojan - WA | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 |
| 4101000 | 610100 | 283PMI AMORT DEVELOPMENT | SE | -93 | -1 | -22 | -7 | -16 | -41 | -6 | 0 |
| 4101000 | 6101001 | 190NOPA 103-99-00 RAR | SO | 10 | 0 | 3 | 1 | 1 | 4 | 1 | 0 |
| 4101000 | 610111 | 283PMI SALE OF ASSETS | SE | 32 | 0 | 8 | 2 | 5 | 14 | 2 | 0 |
| 4101000 | 610114 | PMI EITF Pre stripping Cost | SE | -811 | -11 | -195 | -61 | -136 | -355 | -51 | 0 |
| 4101000 | 610142 | 283Reg Liability-UT Home Energy Lifeline | UT | 22 | 0 | 0 | 0 | 0 | 22 | 0 | 0 |
| 4101000 | 610143 | 283Reg Liability-WA Low Energy Program | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 610146 | 190OR Reg Asset/Liability Consol | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



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Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|---------------------|--|----------|----------------|--------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|
| 4101000 | 705200 | 190OR Gain on Sale of Halsey-OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 705210 | 190Property Insurance | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 705261 | Reg Liability - Sale of Renewable Energy | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 705265 | Reg Liab - OR Energy Conservation Charge | OTHER | -32 | 0 | 0 | 0 | 0 | 0 | 0 | -32 | |
| 4101000 | 705300 | Reg. Liability - Deferred Benefit_Arch S | SE | 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 | |
| 4101000 | 705337 | Reg Liability - Sale of Renewable Energy | OTHER | -21 | 0 | 0 | 0 | 0 | 0 | 0 | -21 | |
| 4101000 | 705454 | Reg Liability - UT Property Insurance Re | UT | -297 | 0 | 0 | 0 | 0 | -297 | 0 | 0 | |
| 4101000 | 705534 | Regulatory Liability - OR Asset Sale Gai | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 705537 | Regulatory Liability - Other Reg Liabili | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 705700 | Reg Liability - Current Reclass - Other | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 705755 | Reg Liability - Non current Reclass - Ot | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | |
| 4101000 | 715800 | 190Redding Contract | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 720200 | 190Deferred Compensation Payout | SO | -17 | 0 | -5 | -1 | -2 | -7 | -1 | 0 | |
| 4101000 | 720300 | 190Pension/Retirement (Accrued/Prepaid) | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 720500 | 190Severance | SO | 63 | 1 | 17 | 5 | 9 | 27 | 4 | 0 | |
| 4101000 | 720800 | 190FAS 158 Pension Liability | SO | 6,872 | 145 | 1,868 | 548 | 956 | 2,960 | 394 | 2 | |
| 4101000 | 720805 | FAS 158 - Funded Pension Asset | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 | 720810 | 190FAS 158 Post Retirement Liability | SO | 2,365 | 50 | 643 | 189 | 329 | 1,019 | 135 | 1 | |
| 4101000 | 720815 | FAS 158 Post Retirement Liability | SO | -414 | -9 | -113 | -33 | -58 | -179 | -24 | 0 | |
| 4101000 | 910530 | 190Injuries & Damages | SO | -2,536 | -53 | -689 | -202 | -353 | -1,093 | -145 | -1 | |
| 4101000 | 910560 | 283SMUD Revenue Imputation-UT Reg Liab | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4101000 Total | | | | 239,620 | 4,764 | 58,012 | 15,298 | 30,614 | 98,412 | 12,548 | 55 | 18,013 |
| 4111000 | 100105 | 283FAS 109 Def Tax Liab WA-NUTIL | OTHER | 389 | 0 | 0 | 0 | 0 | 0 | 0 | 389 | |
| 4111000 | 105100 | 190CAPITALIZED LABOR COSTS | SO | -489 | -10 | -133 | -39 | -68 | -210 | -28 | 0 | |
| 4111000 | 105107 | Non-Protected PP&E EDIT - ID | IDU | -357 | 0 | 0 | 0 | 0 | 0 | -357 | 0 | |
| 4111000 | 105112 | Non-Protected PP&E EDIT - UT | UT | -104,732 | 0 | 0 | 0 | 0 | -104,732 | 0 | 0 | |
| 4111000 | 1051151 | Depreciation Flow-Through - CA | CA | -777 | -777 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4111000 | 1051152 | Depreciation Flow-Through - FERC | FERC | -251 | 0 | 0 | 0 | 0 | 0 | 0 | -251 | |
| 4111000 | 1051153 | Depreciation Flow-Through - ID | IDU | -1,626 | 0 | 0 | 0 | 0 | 0 | -1,626 | 0 | |
| 4111000 | 1051154 | Depreciation Flow-Through - OR | OR | -8,701 | 0 | -8,701 | 0 | 0 | 0 | 0 | 0 | |
| 4111000 | 1051155 | Depreciation Flow-Through - OTHER | OTHER | -67 | 0 | 0 | 0 | 0 | 0 | 0 | -67 | |
| 4111000 | 1051156 | Depreciation Flow-Through - UT | UT | -12,111 | 0 | 0 | 0 | 0 | -12,111 | 0 | 0 | |
| 4111000 | 1051157 | Depreciation Flow-Through - WA | WA | -900 | 0 | 0 | -900 | 0 | 0 | 0 | 0 | |
| 4111000 | 1051158 | Depreciation Flow-Through - WYP | WYP | -3,753 | 0 | 0 | 0 | -3,753 | 0 | 0 | 0 | |
| 4111000 | 1051159 | Depreciation Flow-Through - WYU | WYU | -923 | 0 | 0 | 0 | -923 | 0 | 0 | 0 | |
| 4111000 | 105120 | Book Depreciation | SCHMDEXP | -241,934 | -5,473 | -67,263 | -20,248 | -35,205 | -100,134 | -13,551 | -61 | |
| 4111000 | 105121 | 282DIT PMIDepreciation-Book | SE | -4,087 | -57 | -985 | -309 | -684 | -1,791 | -259 | -1 | |



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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|---------|-------|--------|--------|---------|---------|--------|------|--------|
| 4111000 | 105123 | Sec 481a Adj- Repair Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 105130 | CIAC | -25,325 | -814 | -6,704 | -1,631 | -2,664 | -12,249 | -1,263 | 0 | 0 |
| 4111000 | 105140 | Highway Relocation | -516 | -17 | -137 | -33 | -54 | -250 | -26 | 0 | 0 |
| 4111000 | 105142 | Avoided Costs | -10,145 | -194 | -2,650 | -783 | -1,416 | -4,517 | -581 | -2 | -2 |
| 4111000 | 105146 | Capitalization of Test Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 105220 | 282CHOLLA TAX LEASE | -345 | -5 | -89 | -28 | -52 | -150 | -20 | 0 | 0 |
| 4111000 | 105471 | UT Kalamath Relicensing Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 110100 | 283BOOK COST DEPLETION ADDBACK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 205100 | 190COAL PILE INVENTORY | -61 | -1 | -15 | -5 | -10 | -27 | -4 | 0 | 0 |
| 4111000 | 205210 | ERC (Emission Reduction Credit) Impairme | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 210200 | 283Prepaid Taxes-Property Taxes | 145 | 3 | 40 | 12 | 20 | 63 | 8 | 0 | 0 |
| 4111000 | 220100 | 190Bad Debt Allowance | -98 | -5 | -34 | -12 | -7 | -33 | -5 | 0 | 0 |
| 4111000 | 2874941 | 190Idaho ITC Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 320270 | Reg Asset FAS 158 Pension Liab | -8,943 | -189 | -2,431 | -713 | -1,244 | -3,852 | -512 | -2 | 0 |
| 4111000 | 320280 | Reg Asset FAS 158 Post Retire Liab | 3,453 | 73 | 939 | 275 | 480 | 1,487 | 198 | 1 | 0 |
| 4111000 | 320281 | Reg Asset - Post-Retirement Settlement L | -87 | -2 | -24 | -7 | -12 | -37 | -5 | 0 | 0 |
| 4111000 | 320282 | Reg Asset - Post-Retirement Settlement L | 72 | 0 | 0 | 0 | 0 | 72 | 0 | 0 | 0 |
| 4111000 | 320283 | Reg Asset - Post-Retirement Settlement L | -5 | 0 | 0 | 0 | -5 | 0 | 0 | 0 | 0 |
| 4111000 | 415115 | Reg Asset - UT STEP Pilot Programs Balan | -2,181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,181 |
| 4111000 | 415301 | 190Hazardous Waste/Environmental-WA | -26 | 0 | 0 | -26 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415406 | Reg Asset Utah ECAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415423 | Contra PP&E Deer Creek | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415424 | Contra Reg Asset - Deer Creek Abandonmen | -3,878 | -54 | -934 | -293 | -649 | -1,700 | -246 | -1 | 0 |
| 4111000 | 415425 | Contra Reg Asset - UMWA Pension | -112 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -112 |
| 4111000 | 415430 | Reg Asset - CA - Transportation Electri | -109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -109 |
| 4111000 | 415500 | 283Cholla Pit Trans-APS Amort | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415510 | 283WA DISALLOWED COLSTRIP #3 WRITE-OFF | -13 | 0 | 0 | -13 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415702 | REG ASSET - LAKE SIDE LIQ - WY | -7 | 0 | 0 | 0 | -7 | 0 | 0 | 0 | 0 |
| 4111000 | 415703 | Goodhoe Hills Liquidation Damages - WY | -5 | 0 | 0 | 0 | -5 | 0 | 0 | 0 | 0 |
| 4111000 | 415704 | Reg Liability - Tax Revenue Adjustment - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415705 | Reg Liability - Tax Revenue Adjustment - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415710 | Reg Liability - WA - Accelerated Depreci | -3,101 | 0 | 0 | -3,101 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415803 | RTO Grid West N/R Writeoff WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415804 | RTO Grid West Notes Receivable-OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415806 | RTO Grid West N/R Writeoff ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415822 | Reg Asset _ Pension MMT -UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415827 | Reg Asset Post Retirement MMT - OR | -24 | 0 | -24 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415828 | Reg Asset Post Retirement MMT - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|-------|-------|--------|------|---------|------|-------|------|-------|
| 4111000 | 415829 | Reg Asset - Post - Ret MMT -UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415831 | Reg Asset Post Retirement MMT - CA | CA | -2 | -2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415840 | Reg Asset-Deferred OR Independent Evalua | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415852 | Powerdale Decommissioning Reg Asset - ID | IDU | -6 | 0 | 0 | 0 | 0 | -6 | 0 | 0 |
| 4111000 | 415853 | Powerdale Decommissioning Reg Asset - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415854 | Powerdale Decommissioning Reg Asset - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415855 | CA - January 2010 Storm Costs | OTHER | -361 | 0 | 0 | 0 | 0 | 0 | 0 | -361 |
| 4111000 | 415856 | Powerdale Decommissioning Reg Asset - WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415857 | ID - Deferred Overburden Costs | OTHER | -26 | 0 | 0 | 0 | 0 | 0 | 0 | -26 |
| 4111000 | 415858 | WY - Deferred Overburden Costs | WYP | -72 | 0 | 0 | 0 | -72 | 0 | 0 | 0 |
| 4111000 | 415859 | WY - Deferred Advertising Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415865 | Reg Asset - UT MPA | OTHER | 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 |
| 4111000 | 415868 | Reg Asset - UT - Solar Incentive Program | OTHER | 2,181 | 0 | 0 | 0 | 0 | 0 | 0 | 2,181 |
| 4111000 | 415876 | Deferred Excess Net PowerCosts - OR | OTHER | 715 | 0 | 0 | 0 | 0 | 0 | 0 | 715 |
| 4111000 | 415881 | Deferral of Renewable Energy Credit - UT | OTHER | -50 | 0 | 0 | 0 | 0 | 0 | 0 | -50 |
| 4111000 | 415883 | Deferral of Renewable Energy Credit - WY | OTHER | -83 | 0 | 0 | 0 | 0 | 0 | 0 | -83 |
| 4111000 | 415890 | ID MEHC 2006 Transition Costs | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415891 | WY - 2006 Transition Severance Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415893 | OR - MEHC Transition Service Costs | OTHER | 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 |
| 4111000 | 415896 | WA - Chehalis Plant Revenue Requirement | WA | 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 |
| 4111000 | 415898 | Deferred Coal Costs - Naughton Contract | SE | 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 |
| 4111000 | 415911 | Contra Reg Asset - Naughton Unit #3 - CA | CA | 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 |
| 4111000 | 415913 | Contra Reg Asset - Naughton Unit #3 - WA | OTHER | 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 |
| 4111000 | 415915 | Reg Asset - WY - Naughton U3 Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415926 | Reg Liability - Depreciation Decrease - | OTHER | -309 | 0 | 0 | 0 | 0 | 0 | 0 | -309 |
| 4111000 | 415927 | Reg Liability - Depreciation Decrease De | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415938 | Reg Asset - Carbon Plant Decommissioning | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 425105 | Reg Asset - OR Asset Sale Gain Giveback | OTHER | -35 | 0 | 0 | 0 | 0 | 0 | 0 | -35 |
| 4111000 | 425125 | Deferred Coal Cost - Arch | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 425215 | 283Unearned Joint Use Pole Contact Revnu | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 425250 | 283TGS BUYOUT-SG | SG | -4 | 0 | -1 | 0 | -1 | -2 | 0 | 0 |
| 4111000 | 425280 | 283JOSEPH SETTLEMENT-SG | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|--------------|---------------------|--|-------|---------|--------|------|---------|------|---------|-------|-------|--------|
| 4111000 | 425360 | 190Hermiston Swap | SG | -42 | -1 | -11 | -3 | -6 | -18 | -2 | 0 | 0 |
| 4111000 | 425380 | 190Idaho Customer Bal Acct | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 430100 | 283Weatherization | OTHER | -2,385 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,385 |
| 4111000 | 430117 | Reg Asset - Current DSM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 505115 | 283Sales & Use Tax Audit | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 505125 | 190Accrued Royalties | SE | -283 | -4 | -68 | -21 | -47 | -124 | -18 | 0 | 0 |
| 4111000 | 505400 | 190Bonus Liability | SO | 51 | 1 | 14 | 4 | 7 | 22 | 3 | 0 | 0 |
| 4111000 | 505600 | 190Vacation Sickleave & PT Accrual | SO | -115 | -2 | -31 | -9 | -16 | -50 | -7 | 0 | 0 |
| 4111000 | 505601 | Sick Leave Accrual - PMI | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 505700 | 190Accrued Retention Bonus | SO | 146 | 3 | 40 | 12 | 20 | 63 | 8 | 0 | 0 |
| 4111000 | 605100 | 283TROJAN DECOMMISSIONING AMORT | TROJD | 13 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 4111000 | 605301 | Environmental Liability - Regulated | SO | -110 | -2 | -30 | -9 | -15 | -47 | -6 | 0 | 0 |
| 4111000 | 605710 | REVERSE ACCRUED FINAL RECLAMATION | OTHER | 1,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,128 |
| 4111000 | 605715 | Trapper Mine Contract Obligation | SE | -69 | -1 | -17 | -5 | -12 | -30 | -4 | 0 | 0 |
| 4111000 | 610000 | 283PMI Development Costs | SE | 21 | 0 | 5 | 2 | 4 | 9 | 1 | 0 | 0 |
| 4111000 | 610143 | 283Reg Liability-WA Low Energy Program | WA | 317 | 0 | 0 | 317 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 610144 | Reg Liability - CA California Alternativ | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 610145 | 190REG LIAB_DSM | OTHER | -5,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -5,691 |
| 4111000 | 610148 | Reg Liability - Def NPC Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705240 | 283CA Alternative Rate for Energy Progra | OTHER | -62 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -62 |
| 4111000 | 705241 | Reg Liability - CA California Alternativ | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705245 | REG LIABILITY - OR DIRECT ACCESS 5 YEAR | OTHER | -459 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -459 |
| 4111000 | 705262 | Reg Liability - Sale of REC's-ID | OTHER | 0 | 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 | 0 |
| 4111000 | 705266 | Reg Liability - Energy Savings Assistanc | OTHER | -13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -13 |
| 4111000 | 705267 | Reg Liability - WA Decoupling Mechanism | OTHER | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111 |
| 4111000 | 705281 | Non-Property EDIT - ID | IDU | -43 | 0 | 0 | 0 | 0 | 0 | -43 | 0 | 0 |
| 4111000 | 705283 | Non-Property EDIT - UT | UT | -22,561 | 0 | 0 | 0 | 0 | -22,561 | 0 | 0 | 0 |
| 4111000 | 705301 | Reg Liability - OR 2010 Protocol Def | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705336 | Reg Liability - Sale of Renewable Energy | OTHER | -74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -74 |
| 4111000 | 705340 | Reg Liability - Excess Income Tax Deferr | OTHER | -671 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -671 |
| 4111000 | 705341 | Reg Liability - Excess Income Tax Deferr | OTHER | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 4111000 | 705342 | Reg Liability - Excess Income Tax Deferr | OTHER | -5,470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -5,470 |
| 4111000 | 705343 | Reg Liability - Excess Income Tax Deferr | OTHER | 7,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,240 |
| 4111000 | 705344 | Reg Liability - Excess Income Tax Deferr | OTHER | -34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -34 |
| 4111000 | 705345 | Reg Liability - Excess Income Tax Deferr | OTHER | 2,375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,375 |
| 4111000 | 705346 | Deferral of Protected PP&E ARAM - CA | CA | 659 | 659 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705347 | Deferral of Protected PP&E ARAM - ID | IDU | 1,419 | 0 | 0 | 0 | 0 | 0 | 1,419 | 0 | 0 |



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|-------|---------|--------|-------|------|--------|
| 4111000 | 705348 | Deferral of Protected PP&E ARAM - OR | 7,806 | 0 | 7,806 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705349 | Deferral of Protected PP&E ARAM - UT | 13,478 | 0 | 0 | 0 | 0 | 13,478 | 0 | 0 | 0 |
| 4111000 | 705350 | Deferral of Protected PP&E ARAM - WA | 1,954 | 0 | 0 | 1,954 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705351 | Deferral of Protected PP&E ARAM - WY | 4,300 | 0 | 0 | 0 | 4,300 | 0 | 0 | 0 | 0 |
| 4111000 | 705400 | Reg Liability - OR Injuries & Damages Re | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705420 | Reg Liability - CA GHG Allowance Revenue | -282 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -282 |
| 4111000 | 705451 | Reg Liability - OR Property Insurance Re | 1,715 | 0 | 1,715 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705453 | Reg Liability - ID Property Insurance Re | -28 | 0 | 0 | 0 | 0 | 0 | -28 | 0 | 0 |
| 4111000 | 705455 | Reg Liability - WY Property Insurance Re | -86 | 0 | 0 | 0 | -86 | 0 | 0 | 0 | 0 |
| 4111000 | 705500 | Reg Liability - Powerdale Decommissionin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705514 | Regulatory Liability - OR Deferred Exces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705515 | Regulatory Liability - OR Deferred Exces | -1,467 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,467 |
| 4111000 | 705517 | Regulatory Liability - UT Deferred Exces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705518 | Regulatory Liability - WA Deferred Exces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705519 | Regulatory Liability - WA Deferred Exces | 2,262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,262 |
| 4111000 | 705521 | Regulatory Liability - WY Deferred Exces | 2,183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,183 |
| 4111000 | 705522 | Regulatory Liability - UT RECS in Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705523 | Regulatory Liability - WA RECS in Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705525 | REGULATORY LIABILITY - SALE OF REC - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705526 | Regulatory Liability - CA Solar Feed-in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705527 | Regulatory Liability - CA Solar Feed-in | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110 |
| 4111000 | 705530 | Regulatory Liability - UT Solar Feed-in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705531 | Regulatory Liability - UT Solar Feed-in | -793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -793 |
| 4111000 | 705536 | Regulatory Liability - CA GreenHouse Gas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705600 | RegLiability - OR 2012 GRC Giveback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705700 | Reg Liability - Current Reclass - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 715105 | MCI FOG Wire Lease | 115 | 2 | 30 | 9 | 17 | 50 | 7 | 0 | 0 |
| 4111000 | 715720 | 190NW Power Act(BPA Regional Crs)-WA | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111 |
| 4111000 | 715810 | Chehalis WA EFSEC C02 Mitigation Obligat | 31 | 0 | 8 | 3 | 5 | 13 | 2 | 0 | 0 |
| 4111000 | 720300 | 190Pension/Retirement (Accrued/Prepaid) | 35 | 1 | 10 | 3 | 5 | 15 | 2 | 0 | 0 |
| 4111000 | 720560 | Pension Liability - UMWA Withdrawal Obli | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 740100 | 283Post Merger Debt Loss | -144 | -3 | -38 | -11 | -20 | -64 | -8 | 0 | 0 |
| 4111000 | 910245 | Contra Receivable from Joint Owners | 63 | 1 | 17 | 5 | 9 | 27 | 4 | 0 | 0 |
| 4111000 | 910905 | 283PMI BCC Underground Mine Cost Deplet | -231 | -3 | -56 | -17 | -39 | -101 | -15 | 0 | 0 |
| 4111000 | 920110 | 190PMI WY Extraction Tax | -79 | -1 | -19 | -6 | -13 | -35 | -5 | 0 | 0 |
| 4111000 | 930100 | 190OR BETC Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 9301001 | 190OR BETC Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 999998 | Deferred Income Tax Expense - Solar ITC | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|---------------|---------------------|-------|----------|--------|---------|---------|---------|----------|---------|------|--------|
| 4111000 Total | | | -422,965 | -6,872 | -79,762 | -25,628 | -42,217 | -249,520 | -16,974 | -318 | -1,674 |
| Grand Total | | | -183,345 | -2,108 | -21,750 | -10,330 | -11,603 | -151,108 | -4,426 | -263 | 16,339 |



Investment Tax Credit Amortization

Twelve Months Ending - June 2019
 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 | DGU | -2,944 | 0 | 0 | 0 | -136 | -2,470 | -336 | -2 | 0 |
| 4114000 Total | | | | | -2,944 | 0 | 0 | 0 | -136 | -2,470 | -336 | -2 | 0 |
| Grand Total | | | | | -2,944 | 0 | 0 | 0 | -136 | -2,470 | -336 | -2 | 0 |

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 0 | |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG | 10,337 | 149 | 2,670 | 848 | 1,555 | 4,501 | 612 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG-U | 9,951 | 143 | 2,571 | 816 | 1,497 | 4,333 | 589 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | UT | -32,081 | 0 | 0 | 0 | 0 | -32,081 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3020000 | FRANCHISES AND CONSENTS | SG-P | 175,395 | 2,524 | 45,310 | 14,380 | 26,379 | 76,363 | 10,381 | 59 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | OR | 531 | 0 | 531 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | SG | 40,122 | 577 | 10,365 | 3,290 | 6,034 | 17,468 | 2,375 | 13 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | UT | 966 | 0 | 0 | 0 | 0 | 966 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031040 | TRANSMISSION INTANGIBLE ASSETS | WYP | 3,841 | 0 | 0 | 0 | 3,841 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031050 | RCMS - REGION CONSTRUCTION MGMT SYSTEM | SO | 11,006 | 232 | 2,992 | 877 | 1,531 | 4,741 | 630 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031080 | FUEL MANAGEMENT SYSTEM | SO | 3,293 | 69 | 895 | 262 | 458 | 1,418 | 189 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031230 | AUTOMATE POLE CARD SYSTEM | SO | 4,410 | 93 | 1,199 | 352 | 613 | 1,900 | 253 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031680 | DISTRIBUTION AUTOMATION PILOT PROJECT | SO | 13,886 | 293 | 3,775 | 1,107 | 1,932 | 5,981 | 795 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031760 | RECORD CENTER MANAGEMENT SOFTWARE | SO | 291 | 6 | 79 | 23 | 40 | 125 | 17 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3031830 | CUSTOMER SERVICE SYSTEM (CSS) | CN | 126,738 | 3,051 | 39,644 | 8,833 | 9,474 | 60,432 | 5,305 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032040 | S A P | SO | 178,477 | 3,763 | 48,515 | 14,229 | 24,828 | 76,880 | 10,220 | 42 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032220 | ENTERPRISE DATA WRHSE - BI RPTG TOOL | SO | 1,660 | 35 | 451 | 132 | 231 | 715 | 95 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032260 | DWHS - DATA WAREHOUSE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032270 | ENTERPRISE DATA WAREHOUSE | SO | 5,877 | 124 | 1,597 | 469 | 818 | 2,531 | 337 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032330 | FIELDNET PRO METER READING SYST -HRP REP | SO | 2,908 | 61 | 790 | 232 | 404 | 1,253 | 167 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032340 | FACILITY INSPECTION REPORTING SYSTEM | SO | 2,020 | 43 | 549 | 161 | 281 | 870 | 116 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032360 | 2002 GRID NET POWER COST MODELING | SO | 8,960 | 189 | 2,435 | 714 | 1,246 | 3,859 | 513 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032450 | MID OFFICE IMPROVEMENT PROJECT | SO | 10,561 | 223 | 2,871 | 842 | 1,469 | 4,549 | 605 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032510 | OPERATIONS MAPPING SYSTEM | SO | 10,386 | 219 | 2,823 | 828 | 1,445 | 4,474 | 595 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032530 | POLE ATTACHMENT MGMT SYSTEM | SO | 1,892 | 40 | 514 | 151 | 263 | 815 | 108 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO | 2,416 | 51 | 657 | 193 | 336 | 1,041 | 138 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032600 | SINGLE PERSON SCHEDULING | SO | 12,958 | 273 | 3,522 | 1,033 | 1,803 | 5,582 | 742 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032640 | TIBCO SOFTWARE | SO | 6,256 | 132 | 1,701 | 499 | 870 | 2,695 | 358 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032670 | C&T OFFICIAL RECORD INFO SYSTEM | SO | 1,464 | 31 | 398 | 117 | 204 | 631 | 84 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032680 | TRANSMISSION WHOLESALE BILLING SYSTEM | SG | 1,600 | 23 | 413 | 131 | 241 | 696 | 95 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032710 | ROUGE RIVER HYDRO INTANGIBLES | SG | 217 | 3 | 56 | 18 | 33 | 94 | 13 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032740 | GADSBY INTANGIBLE ASSETS | SG | 43 | 1 | 11 | 4 | 6 | 19 | 3 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032760 | SWIFT 2 IMPROVEMENTS | SG | 23,200 | 334 | 5,993 | 1,902 | 3,489 | 10,101 | 1,373 | 8 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT | SG | 652 | 9 | 168 | 53 | 98 | 284 | 39 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG | 117 | 2 | 30 | 10 | 18 | 51 | 7 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032830 | VCPRO - XEROX CUST STMT FRMTR ENHANCE - | SO | 2,629 | 55 | 715 | 210 | 366 | 1,133 | 151 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032860 | WEB SOFTWARE | SO | 2,680 | 57 | 729 | 214 | 373 | 1,155 | 153 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SG | 8,774 | 126 | 2,266 | 719 | 1,320 | 3,820 | 519 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032910 | WYOMING VHF (VPC) SPECTRUM | WYP | 1,039 | 0 | 0 | 0 | 1,039 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032920 | IDAHO VHF (VPC) SPECTRUM | IDU | 3,357 | 0 | 0 | 0 | 0 | 0 | 3,357 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032930 | UTAH VHF (VPC) SPECTRUM | UT | 4,287 | 0 | 0 | 0 | 0 | 4,287 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3032990 | P8DM - FILENET P8 | SO | 6,292 | 133 | 1,710 | 502 | 875 | 2,710 | 360 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033090 | STEAM PLANT INTANGIBLE ASSETS | SG | 71,335 | 1,026 | 18,428 | 5,849 | 10,729 | 31,058 | 4,222 | 24 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3033170 | GTX VERSION 7 SOFTWARE | CN | 7,404 | 178 | 2,316 | 516 | 553 | 3,530 | 310 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033190 | ITRON METER READING SOFTWARE | CN | 5,868 | 141 | 1,836 | 409 | 439 | 2,798 | 246 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033210 | ArcFM Software | SO | 3,978 | 84 | 1,081 | 317 | 553 | 1,714 | 228 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033220 | MONARCH EMS/SCADA | SO | 29,085 | 613 | 7,906 | 2,319 | 4,046 | 12,529 | 1,666 | 7 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033230 | VREALIZE VMWARE - SHARED | SO | 1,055 | 22 | 287 | 84 | 147 | 454 | 60 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033240 | IEE - Itron Enterprise Addition | CN | 3,688 | 89 | 1,154 | 257 | 276 | 1,759 | 154 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033250 | AMI Metering Software | CN | 21,463 | 517 | 6,713 | 1,496 | 1,604 | 10,234 | 898 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033260 | Big Data & Analytics | SO | 391 | 8 | 106 | 31 | 54 | 168 | 22 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033300 | SECID - CUST SECURE WEB LOGIN | CN | 1,085 | 26 | 339 | 76 | 81 | 517 | 45 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033310 | C&T - Energy Trading System | SO | 18,005 | 380 | 4,894 | 1,435 | 2,505 | 7,756 | 1,031 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM) | SG | 9,914 | 143 | 2,561 | 813 | 1,491 | 4,316 | 587 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033330 | OR VHF (VPC) SPECTRUM | OR | 4,071 | 0 | 4,071 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033340 | WA VHF (VPC) SPECTRUM | WA | 2,021 | 0 | 0 | 2,021 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033350 | CA VHF (VPC) SPECTRUM | CA | 472 | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033370 | DISTRIBUTION INTANGIBLES | WYP | 158 | 0 | 0 | 0 | 158 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033380 | MISCELLANEOUS SMALL SOFTWARE PACKAGES | SG | 1,601 | 23 | 414 | 131 | 241 | 697 | 95 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3033390 | RMT TRADE SYSTEM | SO | 903 | 19 | 246 | 72 | 126 | 389 | 52 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | CN | 11 | 0 | 3 | 1 | 1 | 5 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | IDU | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | OR | 8 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SE | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SG | 7,654 | 110 | 1,977 | 628 | 1,151 | 3,332 | 453 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | CA | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | SO | 38,418 | 810 | 10,443 | 3,063 | 5,344 | 16,549 | 2,200 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | UT | 23 | 0 | 0 | 0 | 0 | 23 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | WA | 15 | 0 | 0 | 15 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3034900 | MISC - MISCELLANEOUS | WYP | 243 | 0 | 0 | 0 | 243 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3035320 | HYDRO PLANT INTANGIBLES | SG | 1,745 | 25 | 451 | 143 | 262 | 760 | 103 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3035322 | ACD-Call Center Automated Call Distribut | CN | 4,132 | 99 | 1,293 | 288 | 309 | 1,970 | 173 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3035330 | OATI-OASIS INTERFACE | SO | 1,240 | 26 | 337 | 99 | 172 | 534 | 71 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3100000 | LAND & LAND RIGHTS | SG | 1,306 | 19 | 337 | 107 | 196 | 569 | 77 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3101000 | LAND OWNED IN FEE | SG | 12,851 | 185 | 3,320 | 1,054 | 1,933 | 5,595 | 761 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3102000 | LAND RIGHTS | SG | 43,158 | 621 | 11,149 | 3,538 | 6,491 | 18,790 | 2,554 | 14 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3103000 | WATER RIGHTS | SG | 35,638 | 513 | 9,206 | 2,922 | 5,360 | 15,516 | 2,109 | 12 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3108000 | FEE LAND - LEASED | SG | 37 | 1 | 9 | 3 | 6 | 16 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3110000 | STRUCTURES AND IMPROVEMENTS | SG | 1,034,101 | 14,878 | 267,141 | 84,783 | 155,525 | 450,224 | 61,204 | 345 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3120000 | BOILER PLANT EQUIPMENT | SG | 4,622,512 | 66,508 | 1,194,142 | 378,985 | 695,208 | 2,012,539 | 273,588 | 1,542 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3140000 | TURBOGENERATOR UNITS | SG | 998,914 | 14,372 | 258,051 | 81,898 | 150,233 | 434,905 | 59,122 | 333 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 487,919 | 7,020 | 126,045 | 40,003 | 73,381 | 212,429 | 28,878 | 163 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | SG | 62 | 1 | 16 | 5 | 9 | 27 | 4 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | SG | 32,757 | 471 | 8,462 | 2,686 | 4,927 | 14,262 | 1,939 | 11 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3300000 | LAND AND LAND RIGHTS | SG-U | 172 | 2 | 44 | 14 | 26 | 75 | 10 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3301000 | LAND OWNED IN FEE | SG-U | 5,780 | 83 | 1,493 | 474 | 869 | 2,516 | 342 | 2 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3301000 | LAND OWNED IN FEE | SG-P | 21,150 | 304 | 5,464 | 1,734 | 3,181 | 9,208 | 1,252 | 7 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3302000 | LAND RIGHTS | SG-U | 365 | 5 | 94 | 30 | 55 | 159 | 22 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3302000 | LAND RIGHTS | SG-P | 8,035 | 116 | 2,076 | 659 | 1,208 | 3,498 | 476 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3303000 | WATER RIGHTS | SG-U | 140 | 2 | 36 | 11 | 21 | 61 | 8 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3303000 | WATER RIGHTS | SG-P | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3304000 | FLOOD RIGHTS | SG-U | 91 | 1 | 24 | 7 | 14 | 40 | 5 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3304000 | FLOOD RIGHTS | SG-P | 257 | 4 | 66 | 21 | 39 | 112 | 15 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3305000 | LAND RIGHTS - FISH/WILDLIFE | SG-P | 310 | 4 | 80 | 25 | 47 | 135 | 18 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3310000 | STRUCTURES AND IMPROVE | SG-U | 7,224 | 104 | 1,866 | 592 | 1,086 | 3,145 | 428 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3310000 | STRUCTURES AND IMPROVE | SG-P | 8 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-U | 6,856 | 99 | 1,771 | 562 | 1,031 | 2,985 | 406 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-P | 64,299 | 925 | 16,610 | 5,272 | 9,670 | 27,994 | 3,806 | 21 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-U | 364 | 5 | 94 | 30 | 55 | 158 | 22 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-P | 159,975 | 2,302 | 41,327 | 13,116 | 24,060 | 69,650 | 9,468 | 53 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-U | 2,026 | 29 | 523 | 166 | 305 | 882 | 120 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-P | 21,093 | 303 | 5,449 | 1,729 | 3,172 | 9,184 | 1,248 | 7 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | 14,635 | 211 | 3,781 | 1,200 | 2,201 | 6,372 | 866 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-U | 24,279 | 349 | 6,272 | 1,991 | 3,651 | 10,570 | 1,437 | 8 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-P | 6,301 | 91 | 1,628 | 517 | 948 | 2,743 | 373 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-U | 70,411 | 1,013 | 18,189 | 5,773 | 10,590 | 30,655 | 4,167 | 23 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-P | 383,429 | 5,517 | 99,052 | 31,436 | 57,666 | 166,937 | 22,694 | 128 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-U | 411 | 6 | 106 | 34 | 62 | 179 | 24 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | SG-P | 23,753 | 342 | 6,136 | 1,947 | 3,572 | 10,342 | 1,406 | 8 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-U | 63 | 1 | 16 | 5 | 10 | 28 | 4 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-P | 209 | 3 | 54 | 17 | 31 | 91 | 12 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-U | 44,589 | 642 | 11,519 | 3,656 | 6,706 | 19,413 | 2,639 | 15 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-P | 91,136 | 1,311 | 23,543 | 7,472 | 13,706 | 39,678 | 5,394 | 30 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-U | 13,708 | 197 | 3,541 | 1,124 | 2,062 | 5,968 | 811 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-P | 67,456 | 971 | 17,426 | 5,530 | 10,145 | 29,369 | 3,992 | 22 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-U | 64 | 1 | 16 | 5 | 10 | 28 | 4 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-P | 2,896 | 42 | 748 | 237 | 436 | 1,261 | 171 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3350000 | MISC POWER PLANT EQUIP | SG-U | 175 | 3 | 45 | 14 | 26 | 76 | 10 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3350000 | MISC POWER PLANT EQUIP | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION | SG-P | 2,220 | 32 | 573 | 182 | 334 | 966 | 131 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3352000 | MISC POWER PLANT EQUIP - FISH & WILDLIFE | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3353000 | MISC POWER PLANT EQUIP - RECREATION | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-U | 2,116 | 30 | 547 | 174 | 318 | 921 | 125 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-P | 22,312 | 321 | 5,764 | 1,829 | 3,356 | 9,714 | 1,321 | 7 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3401000 | LAND OWNED IN FEE | OR | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3401000 | LAND OWNED IN FEE | SG | 12,656 | 182 | 3,269 | 1,038 | 1,903 | 5,510 | 749 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3403000 | WATER RIGHTS - OTHER PRODUCTION | SG | 32,709 | 471 | 8,450 | 2,682 | 4,919 | 14,241 | 1,936 | 11 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3410000 | STRUCTURES & IMPROVEMENTS | SG | 228,206 | 3,283 | 58,953 | 18,710 | 34,321 | 99,356 | 13,507 | 76 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | SG | 16,188 | 233 | 4,182 | 1,327 | 2,435 | 7,048 | 958 | 5 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3430000 | PRIME MOVERS | SG | 2,924,290 | 42,074 | 755,437 | 239,753 | 439,802 | 1,273,171 | 173,077 | 975 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3440000 | GENERATORS | SG | 475,366 | 6,839 | 122,802 | 38,974 | 71,493 | 206,964 | 28,135 | 159 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | SG | 327,367 | 4,710 | 84,569 | 26,840 | 49,235 | 142,528 | 19,376 | 109 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | SG | 15,918 | 229 | 4,112 | 1,305 | 2,394 | 6,931 | 942 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3500000 | LAND AND LAND RIGHTS | SG | 841 | 12 | 217 | 69 | 126 | 366 | 50 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3501000 | LAND OWNED IN FEE | SG | 59,276 | 853 | 15,313 | 4,860 | 8,915 | 25,807 | 3,508 | 20 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3502000 | LAND RIGHTS | SG | 210,961 | 3,035 | 54,498 | 17,296 | 31,728 | 91,848 | 12,486 | 70 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3520000 | STRUCTURES & IMPROVEMENTS | SG | 272,880 | 3,926 | 70,494 | 22,373 | 41,040 | 118,806 | 16,151 | 91 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3530000 | STATION EQUIPMENT | SG | 1,991,782 | 28,657 | 514,541 | 163,300 | 299,556 | 867,178 | 117,886 | 664 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG | 162,907 | 2,344 | 42,084 | 13,356 | 24,501 | 70,926 | 9,642 | 54 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | 22,549 | 324 | 5,825 | 1,849 | 3,391 | 9,817 | 1,335 | 8 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3540000 | TOWERS AND FIXTURES | SG | 1,299,824 | 18,702 | 335,786 | 106,569 | 195,489 | 565,914 | 76,931 | 434 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3550000 | POLES AND FIXTURES | SG | 957,920 | 13,782 | 247,461 | 78,537 | 144,067 | 417,057 | 56,695 | 320 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | 1,250,535 | 17,992 | 323,053 | 102,527 | 188,076 | 544,455 | 74,014 | 417 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3570000 | UNDERGROUND CONDUIT | SG | 3,561 | 51 | 920 | 292 | 535 | 1,550 | 211 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | SG | 8,035 | 116 | 2,076 | 659 | 1,208 | 3,498 | 476 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3590000 | ROADS AND TRAILS | SG | 11,937 | 172 | 3,084 | 979 | 1,795 | 5,197 | 707 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | IDU | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | OR | 8 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | UT | 168 | 0 | 0 | 0 | 0 | 168 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | WYP | 4 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3600000 | LAND AND LAND RIGHTS | WYU | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | IDU | 502 | 0 | 0 | 0 | 0 | 0 | 502 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | OR | 9,052 | 0 | 9,052 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | CA | 729 | 729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | UT | 25,853 | 0 | 0 | 0 | 0 | 25,853 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WA | 1,401 | 0 | 0 | 1,401 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WYP | 675 | 0 | 0 | 0 | 675 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3601000 | LAND OWNED IN FEE | WYU | 48 | 0 | 0 | 0 | 48 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | IDU | 1,331 | 0 | 0 | 0 | 0 | 0 | 1,331 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | OR | 5,121 | 0 | 5,121 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | CA | 1,091 | 1,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | UT | 11,126 | 0 | 0 | 0 | 0 | 11,126 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WA | 466 | 0 | 0 | 466 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WYP | 2,163 | 0 | 0 | 0 | 2,163 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WYU | 4,016 | 0 | 0 | 0 | 4,016 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | 2,998 | 0 | 0 | 0 | 0 | 0 | 2,998 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | OR | 31,831 | 0 | 31,831 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | CA | 5,188 | 5,188 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | UT | 57,560 | 0 | 0 | 0 | 0 | 57,560 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WA | 5,362 | 0 | 0 | 5,362 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | 12,232 | 0 | 0 | 0 | 12,232 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | 4,812 | 0 | 0 | 0 | 4,812 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3620000 | STATION EQUIPMENT | IDU | 34,701 | 0 | 0 | 0 | 34,701 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | OR | 251,930 | 0 | 251,930 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | CA | 29,369 | 29,369 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | UT | 474,176 | 0 | 0 | 0 | 474,176 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WA | 72,192 | 0 | 72,192 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WYP | 116,903 | 0 | 0 | 116,903 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WYU | 18,241 | 0 | 0 | 18,241 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | 541 | 0 | 0 | 0 | 541 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | 4,005 | 0 | 4,005 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | 404 | 404 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | 7,008 | 0 | 0 | 0 | 7,008 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | 1,266 | 0 | 1,266 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | 1,985 | 0 | 0 | 1,985 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | 235 | 0 | 0 | 235 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | 91,113 | 0 | 0 | 0 | 91,113 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | 389,641 | 0 | 389,641 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | 67,998 | 67,998 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | 392,729 | 0 | 0 | 0 | 392,729 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | 109,297 | 0 | 109,297 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | 133,249 | 0 | 0 | 133,249 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | 28,108 | 0 | 0 | 28,108 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | 39,132 | 0 | 0 | 0 | 39,132 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | 268,474 | 0 | 268,474 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | 35,828 | 35,828 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | 241,175 | 0 | 0 | 0 | 241,175 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | 73,526 | 0 | 73,526 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | 99,583 | 0 | 0 | 99,583 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | 13,944 | 0 | 0 | 13,944 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | IDU | 10,311 | 0 | 0 | 0 | 10,311 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | OR | 96,663 | 0 | 96,663 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | CA | 18,002 | 18,002 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | UT | 209,196 | 0 | 0 | 0 | 209,196 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WA | 18,723 | 0 | 18,723 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WYP | 24,301 | 0 | 0 | 24,301 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WYU | 5,023 | 0 | 0 | 5,023 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | 28,647 | 0 | 0 | 0 | 28,647 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | 187,694 | 0 | 187,694 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | 20,222 | 20,222 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | 562,930 | 0 | 0 | 0 | 562,930 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | 28,833 | 0 | 28,833 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | 45,803 | 0 | 0 | 45,803 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | 18,436 | 0 | 0 | 18,436 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | IDU | 83,414 | 0 | 0 | 0 | 83,414 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3680000 | LINE TRANSFORMERS | OR | 455,419 | 0 | 455,419 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | CA | 54,538 | 54,538 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | UT | 547,650 | 0 | 0 | 0 | 547,650 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WA | 114,582 | 0 | 0 | 114,582 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WYP | 109,067 | 0 | 0 | 0 | 109,067 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WYU | 15,459 | 0 | 0 | 0 | 15,459 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | IDU | 8,748 | 0 | 0 | 0 | 0 | 8,748 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | OR | 96,153 | 0 | 96,153 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | CA | 10,322 | 10,322 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | UT | 90,077 | 0 | 0 | 0 | 90,077 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WA | 23,676 | 0 | 0 | 23,676 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WYP | 17,277 | 0 | 0 | 0 | 17,277 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WYU | 3,330 | 0 | 0 | 0 | 3,330 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | IDU | 33,820 | 0 | 0 | 0 | 0 | 33,820 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | OR | 195,770 | 0 | 195,770 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | CA | 16,606 | 16,606 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | UT | 234,412 | 0 | 0 | 0 | 234,412 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WA | 41,981 | 0 | 0 | 41,981 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WYP | 34,386 | 0 | 0 | 0 | 34,386 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WYU | 11,791 | 0 | 0 | 0 | 11,791 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | IDU | 16,089 | 0 | 0 | 0 | 0 | 16,089 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | OR | 84,407 | 0 | 84,407 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | CA | 6,849 | 6,849 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | UT | 90,415 | 0 | 0 | 0 | 90,415 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WA | 13,090 | 0 | 0 | 13,090 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WYP | 13,406 | 0 | 0 | 0 | 13,406 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WYU | 2,410 | 0 | 0 | 0 | 2,410 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | 170 | 0 | 0 | 0 | 0 | 170 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | 2,637 | 0 | 2,637 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | 277 | 277 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | 4,238 | 0 | 0 | 0 | 4,238 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | 510 | 0 | 0 | 510 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | 817 | 0 | 0 | 0 | 817 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | 155 | 0 | 0 | 0 | 155 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | 740 | 0 | 0 | 0 | 0 | 740 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | 23,972 | 0 | 23,972 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | 774 | 774 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | 21,760 | 0 | 0 | 0 | 21,760 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | 4,753 | 0 | 0 | 4,753 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | 8,490 | 0 | 0 | 0 | 8,490 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | 2,268 | 0 | 0 | 0 | 2,268 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | IDU | 89 | 0 | 0 | 0 | 0 | 89 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | OR | 228 | 0 | 228 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3890000 | LAND AND LAND RIGHTS | UT | 1,327 | 0 | 0 | 0 | 0 | 1,327 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3890000 | LAND AND LAND RIGHTS | WYU | 434 | 0 | 0 | 0 | 434 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | CN | 1,129 | 27 | 353 | 79 | 84 | 538 | 47 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | IDU | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | OR | 4,725 | 0 | 4,725 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | CA | 719 | 719 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | SO | 7,516 | 158 | 2,043 | 599 | 1,046 | 3,238 | 430 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | UT | 2,739 | 0 | 0 | 0 | 0 | 2,739 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WA | 1,099 | 0 | 0 | 1,099 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WYP | 1,598 | 0 | 0 | 0 | 1,598 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3891000 | LAND OWNED IN FEE | WYU | 221 | 0 | 0 | 0 | 221 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | IDU | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | SG | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | UT | 84 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | WYP | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3892000 | LAND RIGHTS | WYU | 22 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | 8,183 | 197 | 2,560 | 570 | 612 | 3,902 | 342 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | 11,208 | 0 | 0 | 0 | 0 | 0 | 11,208 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | 34,055 | 0 | 34,055 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SE | 1,160 | 16 | 280 | 88 | 194 | 509 | 74 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SG | 7,609 | 109 | 1,966 | 624 | 1,144 | 3,313 | 450 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | CA | 3,354 | 3,354 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | 91,864 | 1,937 | 24,971 | 7,324 | 12,779 | 39,571 | 5,260 | 22 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | 44,192 | 0 | 0 | 0 | 0 | 44,192 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | 11,499 | 0 | 0 | 11,499 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | 9,945 | 0 | 0 | 0 | 9,945 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | 3,848 | 0 | 0 | 0 | 3,848 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | IDU | 334 | 0 | 0 | 0 | 0 | 0 | 334 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | OR | 6,045 | 0 | 6,045 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | CA | 666 | 666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | 4,755 | 100 | 1,293 | 379 | 661 | 2,048 | 272 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | UT | 19 | 0 | 0 | 0 | 0 | 19 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WA | 2,407 | 0 | 0 | 2,407 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | 4,735 | 0 | 0 | 0 | 4,735 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | CN | 1,171 | 28 | 366 | 82 | 558 | 49 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | IDU | 76 | 0 | 0 | 0 | 0 | 0 | 76 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | OR | 1,530 | 0 | 1,530 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SE | 5 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SG | 1,461 | 21 | 377 | 120 | 220 | 636 | 86 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | CA | 110 | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | SO | 16,848 | 355 | 4,580 | 1,343 | 2,344 | 7,258 | 965 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | UT | 673 | 0 | 0 | 0 | 0 | 673 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3910000 | OFFICE FURNITURE | WA | 63 | 0 | 0 | 63 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | WYP | 537 | 0 | 0 | 0 | 537 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3910000 | OFFICE FURNITURE | WYU | 26 | 0 | 0 | 0 | 26 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | 3,433 | 83 | 1,074 | 239 | 257 | 1,637 | 144 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | 310 | 0 | 0 | 0 | 0 | 310 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | 805 | 0 | 805 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE | 13 | 0 | 3 | 1 | 2 | 6 | 1 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG | 1,488 | 21 | 384 | 122 | 224 | 648 | 88 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | 61 | 61 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | 44,818 | 945 | 12,183 | 3,573 | 6,235 | 19,306 | 2,566 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | 584 | 0 | 0 | 0 | 0 | 584 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | 260 | 0 | 0 | 260 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | 1,740 | 0 | 0 | 0 | 1,740 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | 37 | 0 | 0 | 0 | 37 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | CN | 2 | 0 | 1 | 0 | 0 | 1 | 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 | 7 | 0 | 7 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | SG | 68 | 1 | 17 | 6 | 10 | 29 | 4 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | SO | 197 | 4 | 53 | 16 | 27 | 85 | 11 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | UT | 8 | 0 | 0 | 0 | 0 | 8 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | WYP | 2 | 0 | 0 | 0 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3913000 | OFFICE EQUIPMENT | WYU | 8 | 0 | 0 | 0 | 8 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | IDU | 242 | 0 | 0 | 0 | 0 | 242 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | OR | 1,963 | 0 | 1,963 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SE | 79 | 1 | 19 | 6 | 13 | 35 | 5 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SG | 457 | 7 | 118 | 38 | 69 | 199 | 27 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | CA | 53 | 53 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SO | 816 | 17 | 222 | 65 | 114 | 351 | 47 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | UT | 2,591 | 0 | 0 | 0 | 0 | 2,591 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WA | 217 | 0 | 0 | 217 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYP | 391 | 0 | 0 | 0 | 391 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | OR | 78 | 0 | 78 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | SG | 43 | 1 | 11 | 4 | 6 | 19 | 3 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | SO | 125 | 3 | 34 | 10 | 17 | 54 | 7 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | UT | 281 | 0 | 0 | 0 | 0 | 281 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | WA | 33 | 0 | 0 | 33 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | WYP | 41 | 0 | 0 | 0 | 41 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU | 1,605 | 0 | 0 | 0 | 0 | 1,605 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR | 6,470 | 0 | 6,470 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SE | 170 | 2 | 41 | 13 | 28 | 74 | 11 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SG | 8,001 | 115 | 2,067 | 656 | 1,203 | 3,484 | 474 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CA | 525 | 525 | 0 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO | 1,480 | 31 | 402 | 118 | 206 | 637 | 85 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT | 7,468 | 0 | 0 | 0 | 0 | 7,468 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA | 1,106 | 0 | 0 | 1,106 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYP | 1,766 | 0 | 0 | 0 | 1,766 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU | 385 | 0 | 0 | 0 | 385 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | IDU | 3,478 | 0 | 0 | 0 | 0 | 0 | 3,478 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | OR | 12,421 | 0 | 12,421 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SE | 215 | 3 | 52 | 16 | 36 | 94 | 14 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SG | 6,670 | 96 | 1,723 | 547 | 1,003 | 2,904 | 395 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | CA | 985 | 985 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SO | 702 | 15 | 191 | 56 | 98 | 302 | 40 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | UT | 17,186 | 0 | 0 | 0 | 0 | 17,186 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WA | 2,960 | 0 | 0 | 2,960 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYP | 4,163 | 0 | 0 | 0 | 4,163 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYU | 1,178 | 0 | 0 | 0 | 1,178 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | OR | 269 | 0 | 269 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | SE | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | SG | 3,954 | 57 | 1,021 | 324 | 595 | 1,721 | 234 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | UT | 125 | 0 | 0 | 0 | 0 | 125 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | IDU | 1,245 | 0 | 0 | 0 | 0 | 0 | 1,245 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | OR | 3,530 | 0 | 3,530 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SE | 41 | 1 | 10 | 3 | 7 | 18 | 3 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SG | 1,423 | 20 | 368 | 117 | 214 | 619 | 84 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | CA | 480 | 480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | SO | 1,038 | 22 | 282 | 83 | 144 | 447 | 59 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | UT | 6,603 | 0 | 0 | 0 | 0 | 6,603 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WA | 796 | 0 | 0 | 796 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WYP | 2,878 | 0 | 0 | 0 | 2,878 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920900 | TRAILERS | WYU | 371 | 0 | 0 | 0 | 371 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | IDU | 88 | 0 | 0 | 0 | 0 | 0 | 88 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | OR | 418 | 0 | 418 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SE | 6 | 0 | 1 | 0 | 1 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SG | 799 | 11 | 206 | 65 | 120 | 348 | 47 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CA | 104 | 104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SO | 35 | 1 | 10 | 3 | 5 | 15 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | UT | 270 | 0 | 0 | 0 | 0 | 270 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WA | 63 | 0 | 0 | 63 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYP | 190 | 0 | 0 | 0 | 190 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYU | 16 | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | OR | 317 | 0 | 317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SG | 374 | 5 | 97 | 31 | 56 | 163 | 22 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SO | 296 | 6 | 81 | 24 | 41 | 128 | 17 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | UT | 1,642 | 0 | 0 | 0 | 0 | 1,642 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WA | 170 | 0 | 0 | 170 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WYP | 86 | 0 | 0 | 0 | 86 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3923000 | TRANSPORTATION EQUIPMENT | SO | 2,993 | 63 | 814 | 239 | 416 | 1,289 | 171 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | IDU | 495 | 0 | 0 | 0 | 0 | 495 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | OR | 2,766 | 0 | 2,766 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | SG | 5,847 | 84 | 1,510 | 479 | 879 | 2,545 | 346 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | CA | 195 | 195 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | SO | 255 | 5 | 69 | 20 | 35 | 110 | 15 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | UT | 3,224 | 0 | 0 | 0 | 0 | 3,224 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WA | 718 | 0 | 0 | 718 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WYP | 1,088 | 0 | 0 | 0 | 1,088 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3930000 | STORES EQUIPMENT | WYU | 11 | 0 | 0 | 0 | 11 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | 2,061 | 0 | 0 | 0 | 0 | 2,061 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | 10,501 | 0 | 10,501 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SE | 109 | 2 | 26 | 8 | 18 | 48 | 7 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SG | 24,260 | 349 | 6,267 | 1,989 | 3,649 | 10,562 | 1,436 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CA | 754 | 754 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | 2,593 | 55 | 705 | 207 | 361 | 1,117 | 149 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | 13,940 | 0 | 0 | 0 | 0 | 13,940 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | 2,793 | 0 | 0 | 2,793 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | 3,763 | 0 | 0 | 0 | 3,763 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | 404 | 0 | 0 | 0 | 404 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | IDU | 1,319 | 0 | 0 | 0 | 0 | 1,319 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | OR | 7,826 | 0 | 7,826 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SE | 1,213 | 17 | 292 | 92 | 203 | 531 | 77 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SG | 6,474 | 93 | 1,673 | 531 | 974 | 2,819 | 383 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | CA | 298 | 298 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | SO | 4,829 | 102 | 1,313 | 385 | 672 | 2,080 | 277 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | UT | 7,965 | 0 | 0 | 0 | 0 | 7,965 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WA | 1,287 | 0 | 0 | 1,287 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WYP | 2,485 | 0 | 0 | 0 | 2,485 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3950000 | LABORATORY EQUIPMENT | WYU | 150 | 0 | 0 | 0 | 150 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | IDU | 2,568 | 0 | 0 | 0 | 0 | 2,568 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | OR | 11,871 | 0 | 11,871 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | SG | 252 | 4 | 65 | 21 | 38 | 110 | 15 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | CA | 1,547 | 1,547 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | SO | 1,808 | 38 | 491 | 144 | 252 | 779 | 104 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | UT | 12,367 | 0 | 0 | 0 | 0 | 12,367 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WA | 2,813 | 0 | 0 | 2,813 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WYP | 4,910 | 0 | 0 | 0 | 4,910 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960300 | "AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WYU | 802 | 0 | 0 | 0 | 802 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | 171 | 0 | 0 | 0 | 0 | 171 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | OR | 892 | 0 | 892 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | SG | 124 | 2 | 32 | 10 | 19 | 54 | 7 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | CA | 173 | 173 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | UT | 581 | 0 | 0 | 0 | 0 | 581 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | 210 | 0 | 0 | 0 | 210 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | IDU | 2,816 | 0 | 0 | 0 | 0 | 0 | 2,816 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | OR | 12,413 | 0 | 12,413 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SG | 1,239 | 18 | 320 | 102 | 186 | 539 | 73 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CA | 1,525 | 1,525 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SO | 1,540 | 32 | 419 | 123 | 214 | 663 | 88 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | UT | 14,916 | 0 | 0 | 0 | 0 | 14,916 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WA | 3,109 | 0 | 0 | 3,109 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYP | 5,584 | 0 | 0 | 0 | 5,584 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYU | 978 | 0 | 0 | 0 | 978 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | OR | 413 | 0 | 413 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | SG | 3,557 | 51 | 919 | 292 | 535 | 1,549 | 211 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961000 | CRANES | UT | 3 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | OR | 1,217 | 0 | 1,217 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SG | 34,070 | 490 | 8,801 | 2,793 | 5,124 | 14,834 | 2,016 | 11 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SO | 851 | 18 | 231 | 68 | 118 | 366 | 49 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | UT | 1,478 | 0 | 0 | 0 | 0 | 1,478 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | WYP | 244 | 0 | 0 | 0 | 244 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | 3,139 | 0 | 0 | 0 | 0 | 0 | 3,139 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | OR | 10,158 | 0 | 10,158 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SG | 325 | 5 | 84 | 27 | 49 | 142 | 19 | 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 | 1,233 | 26 | 335 | 98 | 172 | 531 | 71 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | UT | 15,821 | 0 | 0 | 0 | 0 | 15,821 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WA | 2,192 | 0 | 0 | 2,192 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYP | 4,512 | 0 | 0 | 0 | 4,512 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | 1,010 | 0 | 0 | 0 | 1,010 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | IDU | 1,417 | 0 | 0 | 0 | 0 | 0 | 1,417 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | OR | 2,508 | 0 | 2,508 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SE | 327 | 5 | 79 | 25 | 55 | 143 | 21 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SG | 6,778 | 98 | 1,751 | 556 | 1,019 | 2,951 | 401 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CA | 506 | 506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SO | 617 | 13 | 168 | 49 | 86 | 266 | 35 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | UT | 5,068 | 0 | 0 | 0 | 0 | 5,068 | 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 | 1,754 | 0 | 0 | 0 | 1,754 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYU | 704 | 0 | 0 | 0 | 704 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | CN | 3,849 | 93 | 1,204 | 268 | 288 | 1,835 | 161 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | IDU | 10,989 | 0 | 0 | 0 | 0 | 0 | 10,989 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | OR | 70,058 | 0 | 70,058 | 0 | 0 | 0 | 0 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

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 | 3970000 | COMMUNICATION EQUIPMENT | SE | 259 | 4 | 63 | 20 | 43 | 114 | 16 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | SG | 172,055 | 2,475 | 44,447 | 14,106 | 25,876 | 74,909 | 10,183 | 57 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | CA | 6,044 | 6,044 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | SO | 91,182 | 1,922 | 24,786 | 7,269 | 12,684 | 39,277 | 5,221 | 22 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | UT | 60,954 | 0 | 0 | 0 | 0 | 60,954 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WA | 13,144 | 0 | 0 | 13,144 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WYP | 25,128 | 0 | 0 | 0 | 25,128 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3970000 | COMMUNICATION EQUIPMENT | WYU | 5,957 | 0 | 0 | 0 | 5,957 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | IDU | 327 | 0 | 0 | 0 | 0 | 0 | 327 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | OR | 2,539 | 0 | 2,539 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SE | 83 | 1 | 20 | 6 | 14 | 37 | 5 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SG | 4,240 | 61 | 1,095 | 348 | 638 | 1,846 | 251 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | CA | 310 | 310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | SO | 498 | 10 | 135 | 40 | 69 | 214 | 28 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | UT | 1,829 | 0 | 0 | 0 | 0 | 1,829 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WA | 542 | 0 | 0 | 542 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WYP | 743 | 0 | 0 | 0 | 743 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3972000 | MOBILE RADIO EQUIPMENT | WYU | 104 | 0 | 0 | 0 | 104 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | CN | 75 | 2 | 23 | 5 | 6 | 36 | 3 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | IDU | 83 | 0 | 0 | 0 | 0 | 0 | 83 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | OR | 1,104 | 0 | 1,104 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SE | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SG | 2,645 | 38 | 683 | 217 | 398 | 1,151 | 157 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | CA | 50 | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | SO | 2,325 | 49 | 632 | 185 | 323 | 1,001 | 133 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | UT | 1,303 | 0 | 0 | 0 | 0 | 1,303 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WA | 183 | 0 | 0 | 183 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WYP | 185 | 0 | 0 | 0 | 185 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3980000 | MISCELLANEOUS EQUIPMENT | WYU | 16 | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3992100 | LAND OWNED IN FEE | SE | 1,855 | 26 | 447 | 140 | 311 | 813 | 118 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3993000 | "ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3994100 | SURFACE - PLANT EQUIPMENT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3994500 | UNDERGROUND - COAL MINE EQUIPMENT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 Total | | | | | 27,720,094 | 583,998 | 7,536,142 | 2,207,207 | 3,856,426 | 11,941,531 | 1,588,200 | 6,591 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SG | -111 | -2 | -29 | -9 | -17 | -48 | -7 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140109 | Land-Non-Rec | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140129 | ELECTRIC PLANT IN SERVICE - OTHER | SO | -253 | -5 | -69 | -20 | -35 | -109 | -15 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140139 | PRODUCTION PLANT-NON-RECONCILED | SG | -11,742 | -169 | -3,033 | -963 | -1,766 | -5,112 | -695 | -4 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140139 | PRODUCTION PLANT-NON-RECONCILED | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140149 | TRANS PLANT NON-RECONCILED | SG | -2,645 | -38 | -683 | -217 | -398 | -1,151 | -157 | -1 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | IDU | -133 | 0 | 0 | 0 | 0 | 0 | -133 | 0 | 0 |



Electric Plant In Service with Unclassified

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---------|--|-------|-------------------|----------------|------------------|------------------|------------------|-------------------|------------------|
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | OR | -1,043 | 0 | -1,043 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | CA | -273 | -273 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | UT | -1,498 | 0 | 0 | 0 | -1,498 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | WA | -412 | 0 | 0 | -412 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140169 | DISTRIBN- NON-RECONCILED | WYU | -391 | 0 | 0 | 0 | -391 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140189 | MOTOR VEH/MOBILE PLANT - IN SERVICE-NON- | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140189 | MOTOR VEH/MOBILE PLANT - IN SERVICE-NON- | SO | -1,302 | -27 | -354 | -104 | -181 | -561 | -75 |
| 1019000 | ELEC PLT IN SERV-OTH | 140209 | ELECTRIC PLANT IN SERVICE - OTHER | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 140209 | ELECTRIC PLANT IN SERVICE - OTHER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 141209 | OTHER INTANGIBLE NON-RECONCILED | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | 3601000 | LAND OWNED IN FEE | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 Total | | | | | -19,804 | -514 | -5,211 | -1,725 | -2,788 | -8,480 | -1,080 |
| 1020000 | ELEC PL PUR OR SLD | 0 | ELECTRIC PLANT PURCHASED OR SOLD | SG | -553 | -8 | -143 | -45 | -83 | -241 | -33 |
| 1020000 | ELEC PL PUR OR SLD | 140708 | CONTRA ELEC PLANT PURCH OR SOLD - LOSS | SG | 553 | 8 | 143 | 45 | 83 | 241 | 33 |
| 1020000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1060000 | COMP CON NOT CLASS | 0 | SAPERROR | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1060000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | IDU | 2,300 | 0 | 0 | 0 | 0 | 2,300 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | OR | 17,586 | 0 | 17,586 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | CA | 2,835 | 2,835 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | UT | 24,679 | 0 | 0 | 0 | 0 | 24,679 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | WA | 7,393 | 0 | 0 | 7,393 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | 0 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | WYU | 6,425 | 0 | 0 | 0 | 6,425 | 0 | 0 |
| 1061000 Total | | | | | 61,218 | 2,835 | 17,586 | 7,393 | 6,425 | 24,679 | 2,300 |
| 1062000 | TRAN COMP CONST NOT | 0 | TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI | SG | 103,054 | 1,483 | 26,622 | 8,449 | 15,499 | 44,868 | 6,099 |
| 1062000 Total | | | | | 103,054 | 1,483 | 26,622 | 8,449 | 15,499 | 44,868 | 6,099 |
| 1063000 | PROD COMP CONST NOT | 0 | PROD COMPLETED CONSTRUCTN NOT CLASSIFIED | SG | 57,173 | 823 | 14,769 | 4,687 | 8,599 | 24,892 | 3,384 |
| 1063000 Total | | | | | 57,173 | 823 | 14,769 | 4,687 | 8,599 | 24,892 | 3,384 |
| 1064000 | GEN COMP CONST NOT | 0 | GENERAL COMPLETED CONSTRUCTN NOT CLASSIF | SO | 28,269 | 596 | 7,684 | 2,254 | 3,933 | 12,177 | 1,619 |
| 1064000 Total | | | | | 28,269 | 596 | 7,684 | 2,254 | 3,933 | 12,177 | 1,619 |
| Grand Total | | | | | 27,950,004 | 589,219 | 7,597,593 | 2,228,265 | 3,888,093 | 12,039,666 | 1,600,522 |

B9. CAPITAL LEASE PLANT



Capital Lease

13 Month Average as of June 2019

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 | 3908000 | CAPITAL LEASE COMMON | SG | 9,128 | 131 | 2,358 | 748 | 1,373 | 3,974 | 540 | 3 | 0 |
| 1011000 | PRPTY UND CPTL LSS | 3908000 | CAPITAL LEASE COMMON | OR | 1,987 | 0 | 1,987 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011000 | PRPTY UND CPTL LSS | 3908000 | CAPITAL LEASE COMMON | SO | 6,819 | 144 | 1,854 | 544 | 949 | 2,937 | 390 | 2 | 0 |
| 1011000 | PRPTY UND CPTL LSS | 3908000 | CAPITAL LEASE COMMON | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011000 | PRPTY UND CPTL LSS | 3908000 | CAPITAL LEASE COMMON | UT | 6,308 | 0 | 0 | 0 | 0 | 6,308 | 0 | 0 | 0 |
| 1011000 | PRPTY UND CPTL LSS | 3908220 | (FINANCE LEASES-BLDGS) | OR | 947 | 0 | 947 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011000 | PRPTY UND CPTL LSS | 3908220 | (FINANCE LEASES-BLDGS) | SO | 915 | 19 | 249 | 73 | 127 | 394 | 52 | 0 | 0 |
| 1011000 | PRPTY UND CPTL LSS | 3908230 | (FINANCE LEASES-GAS) | SG | 4,677 | 67 | 1,208 | 383 | 703 | 2,036 | 277 | 2 | 0 |
| 1011000 Total | | | | | 30,781 | 362 | 8,603 | 1,748 | 3,152 | 15,650 | 1,260 | 6 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908000 | CAPITAL LEASE COMMON | SG | -2,515 | -36 | -650 | -206 | -378 | -1,095 | -149 | -1 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908000 | CAPITAL LEASE COMMON | OR | -1,506 | 0 | -1,506 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908000 | CAPITAL LEASE COMMON | SO | -5,439 | -115 | -1,478 | -434 | -757 | -2,343 | -311 | -1 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908000 | CAPITAL LEASE COMMON | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908000 | CAPITAL LEASE COMMON | UT | -4,415 | 0 | 0 | 0 | 0 | -4,415 | 0 | 0 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908220 | (FINANCE LEASES-BLDGS) | OR | -53 | 0 | -53 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908220 | (FINANCE LEASES-BLDGS) | SO | -126 | -3 | -34 | -10 | -18 | -54 | -7 | 0 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | 3908230 | (FINANCE LEASES-GAS) | SG | -117 | -2 | -30 | -10 | -18 | -51 | -7 | 0 | 0 |
| 1011500 Total | | | | | -14,170 | -155 | -3,752 | -659 | -1,170 | -7,957 | -474 | -2 | 0 |
| 1011900 | PRPTY UND CPTL LSS-O | 142785 | FINANCE LEASE ROU ASSETS (COST) - PPAS | UT | 4,505 | 0 | 0 | 0 | 0 | 4,505 | 0 | 0 | 0 |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEMP | SG | 1,843 | 27 | 476 | 151 | 277 | 803 | 109 | 1 | 0 |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEMP | OR | 1,210 | 0 | 1,210 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011900 | PRPTY UND CPTL LSS-O | 142794 | FIN LEASE ROU ASSETS (COST)-OTHER-TEMP | SO | 3,955 | 83 | 1,075 | 315 | 550 | 1,704 | 227 | 1 | 0 |
| 1011900 Total | | | | | 11,514 | 110 | 2,761 | 466 | 827 | 7,012 | 336 | 2 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | 142885 | Finance Lease ROU Assets (A/D) - PPAs | UT | -3,083 | 0 | 0 | 0 | 0 | -3,083 | 0 | 0 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | 142894 | Fin Lease ROU Assets (A/D)-Other-Temp | SG | -1,843 | -27 | -476 | -151 | -277 | -803 | -109 | -1 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | 142894 | Fin Lease ROU Assets (A/D)-Other-Temp | OR | -1,210 | 0 | -1,210 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | 142894 | Fin Lease ROU Assets (A/D)-Other-Temp | SO | -3,955 | -83 | -1,075 | -315 | -550 | -1,704 | -227 | -1 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | 146450 | Capital Leases - Accumulated Amortizatio | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | 146450 | Capital Leases - Accumulated Amortizatio | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | 146450 | Capital Leases - Accumulated Amortizatio | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | 146450 | Capital Leases - Accumulated Amortizatio | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011950 Total | | | | | -10,092 | -110 | -2,761 | -466 | -827 | -5,589 | -336 | -2 | 0 |
| 1119000 | AC PR AMR EL PT SR-O | 146450 | Capital Leases - Accumulated Amortizatio | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1119000 | AC PR AMR EL PT SR-O | 146450 | Capital Leases - Accumulated Amortizatio | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1119000 | AC PR AMR EL PT SR-O | 146450 | Capital Leases - Accumulated Amortizatio | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Capital Lease

13 Month Average as of June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---------------------|--|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 1119000 | AC PR AMR EL PT SR-O | 146450 | Capital Leases - Accumulated Amortizatio | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1119000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | | | 18,034 | 206 | 4,851 | 1,089 | 1,982 | 9,115 | 786 | 4 | 0 |

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use

13 Month Average as of June 2019

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 | SG | 8,923 | 128 | 2,305 | 732 | 1,342 | 3,885 | 528 | 3 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3501000 | LAND OWNED IN FEE | SG | 2,903 | 42 | 750 | 238 | 437 | 1,264 | 172 | 1 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3502000 | LAND RIGHTS | SG | 755 | 11 | 195 | 62 | 113 | 329 | 45 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | OR | 3,825 | 0 | 3,825 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | CA | 683 | 683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | WYP | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | LAND OWNED IN FEE | UT | 5,731 | 0 | 0 | 0 | 0 | 5,731 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3891000 | LAND OWNED IN FEE | OR | 3,508 | 0 | 3,508 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1050000 Total | | | | | 26,328 | 864 | 10,582 | 1,031 | 1,893 | 11,208 | 745 | 4 | 0 |
| 1059000 | EL PLT HLD FTR USE-O | 0 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1059000 | EL PLT HLD FTR USE-O | 3601000 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1059000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | | | 26,328 | 864 | 10,582 | 1,031 | 1,893 | 11,208 | 745 | 4 | 0 |

B11. MISC. DEFERRED DEBITS



Deferred Debits

13 Month Average as of June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|--------|--|-------|--------------|-----------|------------|------------|------------|------------|-----------|----------|--------------|
| 1861000 | MS DEF DB-OTH WIP | 185016 | EMISSION REDUCTION CREDITS PURCHASED | SE | 2,347 | 33 | 565 | 178 | 393 | 1,028 | 149 | 1 | 0 |
| 1861000 | MS DEF DB-OTH WIP | 185017 | ERCs - Impairment Reserve | SE | -2,040 | -28 | -492 | -154 | -342 | -894 | -130 | -1 | 0 |
| 1861000 Total | | | | | 307 | 4 | 74 | 23 | 51 | 134 | 19 | 0 | 0 |
| 1861200 | FINANCING COSTS DEFR | 185025 | FINANCING COST DEFERRED | SO | 83 | 2 | 23 | 7 | 12 | 36 | 5 | 0 | 0 |
| 1861200 | FINANCING COSTS DEFR | 185026 | DEFERRED - S-3 SHELF REGISTRATION COSTS | SO | 216 | 5 | 59 | 17 | 30 | 93 | 12 | 0 | 0 |
| 1861200 | FINANCING COSTS DEFR | 185027 | UNAMORTIZED CREDIT AGREEMENT COSTS | OTHER | 1,932 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,932 |
| 1861200 | FINANCING COSTS DEFR | 185028 | UNAMORTIZED PCRB LOC/SBBPA COSTS | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1861200 | FINANCING COSTS DEFR | 185029 | UNAMORTIZED PCRB MADE CONVERSION COSTS | OTHER | 319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 319 |
| 1861200 | FINANCING COSTS DEFR | 185030 | UNAMORTIZED '94 SERIES RESTRUCTURING COS | OTHER | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 343 |
| 1861200 Total | | | | | 2,894 | 6 | 81 | 24 | 42 | 129 | 17 | 0 | 2,595 |
| 1861310 | DEF N PD PRJ SPC WST | 184690 | Deferred Development Costs | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1861310 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1862000 | DEF REGULATORY EXP | 184500 | DEFERRED REGULATORY EXPENSE | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1862000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1863500 | ENVIRONMENTAL DEFFED | 188498 | ENVIRONMENTAL DEFERRED | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1863500 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 134200 | Deferred Longwall Costs | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184401 | CMC DEFERRED STRIPPING/INPIT INVENTORY | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184402 | CMC PACIFIC DEFERRED STRIPPING | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184403 | D J MINE GLENROCK COAL - OVERBURDEN | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184404 | TRAIL MOUNTAIN - DRILLING | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184405 | BRIDGER DEFERRED BILLINGS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184406 | CHOLLA CONTRACT REVIEW | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184407 | CENTRALIA TIMBER OPERATIONS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184408 | GLENROCK LOADOUT CHARGES | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184412 | CMC DEFERRED BOX CUT - KOPIAH | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184414 | DEFERRED COAL COSTS - WYODAK SETTLEMENT | SE | 1,341 | 19 | 323 | 101 | 224 | 588 | 85 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184415 | DEFERRED COAL COSTS ARCH SETTLEMENT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184416 | Deferred Coal Costs - Naughton Contract | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184420 | LT Prepaid Coal Costs | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 | DEF COAL MINE COSTS | 184425 | ColoWyo Royalty Reduction Receivable | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1865000 Total | | | | | 1,341 | 19 | 323 | 101 | 224 | 588 | 85 | 0 | 0 |
| 1867000 | MSC DF DR-BAL TRAN | 134300 | DEFERRED CHARGES | SE | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1867000 Total | | | | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 134305 | Oth Def Chrg - IT Licenses/Maintenance | OTHER | 128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 128 |
| 1868000 | MISC DF DR-OTH-CST | 134359 | Lake Side 2 Maint. Prepayment - Current | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Debits

13 Month Average as of June 2019
 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 | 134360 | LAKE SIDE MAINT. PREPAYMENT - CURRENT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 134361 | PREPAID OUTAGE MAINTENANCE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 134362 | Currant Creek Maint Prepayment - Current | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 184413 | HAYDEN FUEL CONTRACT NEGOTIATION COSTS | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185010 | MILL FORK COAL LEASE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185303 | HPT OPTION | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185306 | TGS BUYOUT | SG | 17 | 0 | 4 | 1 | 3 | 7 | 1 |
| 1868000 | MISC DF DR-OTH-CST | 185309 | LAKEVIEW BUYOUT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185310 | BUFFALO SETTLEMENT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185311 | JOSEPH SETTLEMENT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185312 | TRI-STATE FIRM WHEELING | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185313 | MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE | SG | 10,434 | 150 | 2,695 | 855 | 1,569 | 4,543 | 618 |
| 1868000 | MISC DF DR-OTH-CST | 185314 | CLARK FIRM TRANSMISSION | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185315 | BIOMASS ONE POST COD PREPAYMENT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185318 | BOGUS CREEK SETTLEMENT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185335 | LACOMB IRRIGATION | SG | 141 | 2 | 36 | 12 | 21 | 61 | 8 |
| 1868000 | MISC DF DR-OTH-CST | 185336 | BOGUS CREEK | SG | 870 | 13 | 225 | 71 | 131 | 379 | 52 |
| 1868000 | MISC DF DR-OTH-CST | 185337 | POINT-TO-POINT TRANS RESERVATIONS | SG | 958 | 14 | 247 | 79 | 144 | 417 | 57 |
| 1868000 | MISC DF DR-OTH-CST | 185340 | TRANSITION COSTS - WASHINGTON STATE | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185342 | JIM BOYD HYDRO BUYOUT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185346 | RTO Grid West N/R w/o - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185349 | LGIA LT Transmission Prepaid | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185351 | BPA LT TRANSMISSION PREPAID | OTHER | 1,370 | 0 | 0 | 0 | 0 | 0 | 1,370 |
| 1868000 | MISC DF DR-OTH-CST | 185357 | LT Prepaid RECs for RPS (OR) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185358 | LT Prepaid RECs for RPS (CA) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | 185359 | LT Lake Side 2 Maint. Prepayment | SG | 8,608 | 124 | 2,224 | 706 | 1,295 | 3,748 | 509 |
| 1868000 | MISC DF DR-OTH-CST | 185360 | LT LAKE SIDE MAINT PREPAYMENT | SG | 21,656 | 312 | 5,595 | 1,776 | 3,257 | 9,429 | 1,282 |
| 1868000 | MISC DF DR-OTH-CST | 185361 | LT CHEHALIS CSA MAINT. PREPAYMENT | SG | 12,413 | 179 | 3,207 | 1,018 | 1,867 | 5,404 | 735 |
| 1868000 | MISC DF DR-OTH-CST | 185362 | LT Currant Creek CSA Maint Prepayment | SG | 10,226 | 147 | 2,642 | 838 | 1,538 | 4,452 | 605 |
| 1868000 | MISC DF DR-OTH-CST | 185371 | LT Chehalis CSA Prepaid O&M | SG | 505 | 7 | 130 | 41 | 76 | 220 | 30 |
| 1868000 | MISC DF DR-OTH-CST | 185372 | LT Currant Creek CSA Prepaid O&M | SG | 785 | 11 | 203 | 64 | 118 | 342 | 46 |
| 1868000 Total | | | | | 68,113 | 958 | 17,209 | 5,462 | 10,019 | 29,003 | 3,943 |
| 1868200 | MISC DEF COST MT GEN | 184441 | DEFERRED MONTANA COLSTRIP PLANT COSTS | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1868200 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1869000 | MISC DF DR-OTH-NC | 134301 | Prepaid IBEW 57 Pension Contr - Current | OTHER | 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 |



Deferred Debits

13 Month Average as of June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|---|-------|---------------|--------------|---------------|--------------|---------------|---------------|--------------|
| 1869000 | MISC DF DR-OTH-NC | 135033 | BETC SUPER GOOD CENTS | OTHER | 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 |
| 1869000 | MISC DF DR-OTH-NC | 135035 | BETC ZERO INTEREST WEATHERIZATION LOANS | OTHER | 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 |
| 1869000 | MISC DF DR-OTH-NC | 135037 | BETC INDUSTRIAL FINANSWER | OTHER | 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 |
| 1869000 | MISC DF DR-OTH-NC | 135039 | BETC CASH REBATE/INCENTIVE | OTHER | 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 |
| 1869000 | MISC DF DR-OTH-NC | 135041 | BETC LOW INCOME WEATHERIZATION | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1869000 | MISC DF DR-OTH-NC | 135049 | BETC - INDUSTRIAL RETROFIT | OTHER | 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 |
| 1869000 | MISC DF DR-OTH-NC | 135051 | BETC - COMMERCIAL SMALL RETROFIT | OTHER | 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 |
| 1869000 | MISC DF DR-OTH-NC | 185321 | PREPAID CMC PENSION COSTS | SO | 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 |
| 1869000 | MISC DF DR-OTH-NC | 185326 | STRATEGIC PLANNING SOLAR II PROJECT | SG | 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 |
| 1869000 | MISC DF DR-OTH-NC | 185328 | Firth Cogeneration Buyout-CA | SG | 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 |
| 1869000 | MISC DF DR-OTH-NC | 185333 | OPTION PURCHASES | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1869000 | MISC DF DR-OTH-NC | 185334 | HERMISTON SWAP | SG | 3,019 | 43 | 780 | 248 | 454 | 1,314 | 179 |
| 1869000 | MISC DF DR-OTH-NC | 185338 | OR CUSTOMER BALANCING ACCT | OR | 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 |
| 1869000 | MISC DF DR-OTH-NC | 185380 | LT Prepaid IBEW 57 Pension Contribution | OTHER | 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 |
| 1869000 Total | | | | | 3,019 | 43 | 780 | 248 | 454 | 1,314 | 179 |
| Grand Total | | | | | 75,674 | 1,031 | 18,467 | 5,858 | 10,790 | 31,168 | 4,243 |
| | | | | | | | | | 24 | | 4,093 |

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

13 Month Average as of June 2019

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 INVNTY-CARBON | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511100 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511120 | COAL INVNTY-HUNTER | 0 | | 49,176 | 682 | 11,849 | 3,721 | 8,232 | 21,553 | 3,122 | 17 |
| 1511120 Total | | | 49,176 | 682 | 11,849 | 3,721 | 8,232 | 21,553 | 3,122 | 17 | 0 |
| 1511130 | COAL INVNTY-HTG | 0 | | 26,080 | 362 | 6,284 | 1,973 | 4,366 | 11,431 | 1,656 | 9 |
| 1511130 Total | | | 26,080 | 362 | 6,284 | 1,973 | 4,366 | 11,431 | 1,656 | 9 | 0 |
| 1511140 | COAL INVNTY-JB | 0 | | 22,880 | 318 | 5,513 | 1,731 | 3,830 | 10,028 | 1,452 | 8 |
| 1511140 Total | | | 22,880 | 318 | 5,513 | 1,731 | 3,830 | 10,028 | 1,452 | 8 | 0 |
| 1511160 | COAL INVNTY-NAU | 0 | | 12,023 | 167 | 2,897 | 910 | 2,013 | 5,270 | 763 | 4 |
| 1511160 Total | | | 12,023 | 167 | 2,897 | 910 | 2,013 | 5,270 | 763 | 4 | 0 |
| 1511170 | COAL INVNTY-CPP | 0 | | 524 | 7 | 126 | 40 | 88 | 230 | 33 | 0 |
| 1511170 Total | | | 524 | 7 | 126 | 40 | 88 | 230 | 33 | 0 | 0 |
| 1511180 | COAL INVNTY-WYODAK | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511180 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511190 | COAL INV-TERRA/HEADW | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511190 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511200 | COAL INVNTY-CHOLLA | 0 | | 9,984 | 139 | 2,406 | 755 | 1,671 | 4,376 | 634 | 3 |
| 1511200 Total | | | 9,984 | 139 | 2,406 | 755 | 1,671 | 4,376 | 634 | 3 | 0 |
| 1511300 | COAL INVNTY-COLSTRI | 0 | | 1,468 | 20 | 354 | 111 | 246 | 644 | 93 | 0 |
| 1511300 Total | | | 1,468 | 20 | 354 | 111 | 246 | 644 | 93 | 0 | 0 |
| 1511400 | COAL INVNTY-CRAIG | 0 | | 12,377 | 172 | 2,982 | 937 | 2,072 | 5,425 | 786 | 4 |
| 1511400 Total | | | 12,377 | 172 | 2,982 | 937 | 2,072 | 5,425 | 786 | 4 | 0 |
| 1511500 | COAL INV- DEER CREEK | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511500 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511600 | COAL INVNTY-DJ | 0 | | 10,798 | 150 | 2,602 | 817 | 1,808 | 4,733 | 685 | 4 |
| 1511600 Total | | | 10,798 | 150 | 2,602 | 817 | 1,808 | 4,733 | 685 | 4 | 0 |
| 1511700 | COAL INVNTY-RG | 0 | | 32,630 | 453 | 7,862 | 2,469 | 5,462 | 14,302 | 2,071 | 11 |
| 1511700 Total | | | 32,630 | 453 | 7,862 | 2,469 | 5,462 | 14,302 | 2,071 | 11 | 0 |
| 1511800 | COAL INVENTORY | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511800 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1511900 | COAL INVNTY-HAYDEN | 0 | | 1,910 | 27 | 460 | 145 | 320 | 837 | 121 | 1 |
| 1511900 Total | | | 1,910 | 27 | 460 | 145 | 320 | 837 | 121 | 1 | 0 |
| 1512000 | NATURAL GAS | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512000 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512110 | NATURAL GAS-HRMSTN | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512110 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512150 | NATURAL GAS-LTTL MT | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512150 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Material & Supplies

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|--|-----------|------------|------------|------------|--------------|------------|----------|----------|
| 1512150 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512160 | NATURAL GAS-NAU | 0 | NATURAL GAS - NAUGHTON | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512160 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512170 | NATURAL GAS-WV | 0 | NATURAL GAS - WEST VALLEY | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512170 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512180 | NATURAL GAS-CLAY BAS | 0 | NATURAL GAS - CLAY BASIN | SE | 1,117 | 16 | 269 | 85 | 187 | 490 | 71 |
| 1512180 Total | | | 1,117 | 16 | 269 | 85 | 187 | 490 | 71 | 0 | 0 |
| 1512190 | NATURAL GAS-CHEHALIS | 0 | NATURAL GAS - CHEHALIS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512190 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512210 | NAT GAS-JACKSON PRA | 0 | Natural Gas Inventory-Jackson Prairie | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512210 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512500 | NATURAL GAS-CUR CR | 0 | NATURAL GAS - CURRANT CREEK | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512500 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512600 | NATURAL GAS-LAKE SD | 0 | Natural Gas - Lake Side | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512600 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512700 | NATURAL GAS-GADSBY | 0 | NATURAL GAS - GADSBY | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512700 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512800 | OIL INVNTY-B H P&L | 0 | OIL INVENTORY - BLACK HILLS POWER & LIGH | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1512800 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514000 | FUEL STK-FUEL OIL | 0 | FUEL STOCK COAL MINE | SE | 2,401 | 33 | 578 | 182 | 402 | 1,052 | 152 |
| 1514000 Total | | | 2,401 | 33 | 578 | 182 | 402 | 1,052 | 152 | 1 | 0 |
| 1514100 | OIL INVENTORY-CARBON | 0 | OIL INVENTORY - CARBON | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514100 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514120 | OIL INVENTORY-HUNTER | 0 | OIL INVENTORY - HUNTER | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514120 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514130 | OIL INVENTORY-HTG | 0 | OIL INVENTORY - HUNTINGTON | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514130 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514140 | OIL INVENTORY - JB | 0 | OIL INVENTORY - JIM BRIDGER | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514140 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514300 | OIL INVNTY-COLSTRIP | 0 | OIL INVENTORY - COLSTRIP | SE | 104 | 1 | 25 | 8 | 17 | 46 | 7 |
| 1514300 Total | | | 104 | 1 | 25 | 8 | 17 | 46 | 7 | 0 | 0 |
| 1514400 | OIL INVENTORY-CRAIG | 0 | OIL INVENTORY - CRAIG | SE | 66 | 1 | 16 | 5 | 11 | 29 | 4 |
| 1514400 Total | | | 66 | 1 | 16 | 5 | 11 | 29 | 4 | 0 | 0 |
| 1514600 | OIL INVENTORY-DJ | 0 | OIL INVENTORY - DAVE JOHNSTON | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514600 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514800 | OIL INVENTORY-OTHER | 0 | OIL INVENTORY - OTHER | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1514800 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Material & Supplies

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|-------|----------------------------------|-------|-----------|----------|-----------|----------|-----------|-----------|----------|----------|----------|
| 1514900 | OIL INVENTORY-HAYDEN | 0 | OIL INVENTORY - HAYDEN | SE | 61 | 1 | 15 | 5 | 10 | 27 | 4 | 0 | 0 |
| 1514900 Total | | | | | 61 | 1 | 15 | 5 | 10 | 27 | 4 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 0 | MATERIAL CONTROL ADJUST | SO | -148 | -3 | -40 | -12 | -21 | -64 | -8 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1510 | JIM BRIDGER STORE ROOM | SG | 24,806 | 357 | 6,408 | 2,034 | 3,731 | 10,800 | 1,468 | 8 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1515 | DAVE JOHNSTON STORE ROOM | SG | 15,494 | 223 | 4,003 | 1,270 | 2,330 | 6,746 | 917 | 5 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1520 | WYODAK STORE ROOM | SG | 6,681 | 96 | 1,726 | 548 | 1,005 | 2,909 | 395 | 2 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1525 | GADSBY STORE ROOM | SG | 4,477 | 64 | 1,157 | 367 | 673 | 1,949 | 265 | 1 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1530 | CARBON STORE ROOM | SG | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1535 | NAUGHTON STORE ROOM | SG | 13,755 | 198 | 3,553 | 1,128 | 2,069 | 5,989 | 814 | 5 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1540 | HUNTINGTON STORE ROOM | SG | 18,180 | 262 | 4,697 | 1,491 | 2,734 | 7,915 | 1,076 | 6 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1545 | HUNTER STORE ROOM | SG | 25,535 | 367 | 6,596 | 2,094 | 3,840 | 11,117 | 1,511 | 9 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1550 | BLUNDELL STORE ROOM | SG | 1,218 | 18 | 315 | 100 | 183 | 530 | 72 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1560 | WEST VALLEY GAS PLANT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1565 | CURRENT CREEK PLANT | SG | 3,841 | 55 | 992 | 315 | 578 | 1,672 | 227 | 1 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1570 | LAKESIDE PLANT | SG | 5,903 | 85 | 1,525 | 484 | 888 | 2,570 | 349 | 2 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1580 | CHEHALIS PLANT | SG | 3,822 | 55 | 987 | 313 | 575 | 1,664 | 226 | 1 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1605 | HYDRO NORTH - LEWIS RIVER | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1635 | HYDRO SOUTH - NORTH UMPQUA | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1640 | HYDRO SOUTH - ROGUE RIVER | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1645 | HYDRO SOUTH - KLAMATH RIVER - OR | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1650 | HYDRO SOUTH - KLAMATH RIVER - CA | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1675 | HYDRO EAST - UTAH | SG | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1680 | HYDRO EAST - IDAHO | SG | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1700 | LEANING JUNIPER STOREROOM | SG | 492 | 7 | 127 | 40 | 74 | 214 | 29 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1705 | GOODNOE HILLS WIND | SG | 741 | 11 | 191 | 61 | 111 | 322 | 44 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1715 | MARENGO WIND | SG | 778 | 11 | 201 | 64 | 117 | 339 | 46 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1720 | Foote Creek | SG | 815 | 12 | 210 | 67 | 123 | 355 | 48 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1725 | Glenrock/Rolling Hills | SG | 1,166 | 17 | 301 | 96 | 175 | 508 | 69 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1730 | Seven Mile Hill | SG | 704 | 10 | 182 | 58 | 106 | 306 | 42 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1740 | High Plains/McFadden | SG | 585 | 8 | 151 | 48 | 88 | 255 | 35 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1745 | Dunlap Wind Project | SG | 699 | 10 | 181 | 57 | 105 | 305 | 41 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 1799 | WIND OFFICE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 2005 | CASPER STORE ROOM | WYP | 552 | 0 | 0 | 0 | 552 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 2010 | BUFFALO STORE ROOM | WYP | 143 | 0 | 0 | 0 | 143 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 2015 | DOUGLAS STORE ROOM | WYP | 268 | 0 | 0 | 0 | 268 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 2020 | CODY STORE ROOM | WYP | 671 | 0 | 0 | 0 | 671 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 2030 | WORLAND STORE ROOM | WYP | 700 | 0 | 0 | 0 | 700 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | 2035 | RIVERTON STORE ROOM | WYP | 434 | 0 | 0 | 0 | 434 | 0 | 0 | 0 | 0 |



Material & Supplies

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|-------------------------|-----------------------------------|-------|-------|--------|------|---------|-------|-------|-------|-------|
| 1541000 | PLNT M&S STK CNTRL 2040 | EVANSTON STORE ROOM | WYU | 638 | 0 | 0 | 0 | 638 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2045 | KEMMERER STORE ROOM | WYU | 10 | 0 | 0 | 0 | 10 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2050 | PINEDALE STORE ROOM | WYU | 589 | 0 | 0 | 0 | 589 | 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 | 1,470 | 0 | 0 | 0 | 1,470 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2065 | RAWLINS STORE ROOM | WYP | 535 | 0 | 0 | 0 | 535 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2070 | LARAMIE STORE ROOM | WYP | 468 | 0 | 0 | 0 | 468 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2075 | REXBERG STORE ROOM | IDU | 1,142 | 0 | 0 | 0 | 0 | 0 | 1,142 | 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 | 688 | 0 | 0 | 0 | 0 | 0 | 688 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2090 | PRESTON STORE ROOM | IDU | 76 | 0 | 0 | 0 | 0 | 0 | 76 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2095 | LAVA HOT SPRINGS STORE ROOM | IDU | 146 | 0 | 0 | 0 | 0 | 0 | 146 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2100 | MONTPELIER STORE ROOM | IDU | 219 | 0 | 0 | 0 | 0 | 0 | 219 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2110 | BRIDGERLAND STORE ROOM | UT | 410 | 0 | 0 | 0 | 0 | 410 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2205 | TREMONTON STORE ROOM | UT | 186 | 0 | 0 | 0 | 0 | 186 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2210 | OGDEN STORE ROOM | UT | 1,257 | 0 | 0 | 0 | 0 | 1,257 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2215 | LAYTON STORE ROOM | UT | 551 | 0 | 0 | 0 | 0 | 551 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2220 | SALT LAKE METRO STORE ROOM | UT | 8,920 | 0 | 0 | 0 | 0 | 8,920 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2225 | SALT LAKE TOOL ROOM | UT | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 968 | 0 | 0 | 0 | 0 | 968 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2240 | TOOELE STORE ROOM | UT | 480 | 0 | 0 | 0 | 0 | 480 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2245 | WASATCH RESTORATION CENTER | UT | 453 | 0 | 0 | 0 | 0 | 453 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2400 | PLNT M&S STK CNTRL EAGLE MOUNTAIN | UT | 325 | 0 | 0 | 0 | 0 | 325 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2405 | AMERICAN FORK STORE ROOM | UT | 1,455 | 0 | 0 | 0 | 0 | 1,455 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2410 | SANTAQUIN STORE ROOM | UT | 486 | 0 | 0 | 0 | 0 | 486 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2415 | DELTA STORE ROOM | UT | 323 | 0 | 0 | 0 | 0 | 323 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2420 | VERNAL STORE ROOM | UT | 676 | 0 | 0 | 0 | 0 | 676 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2425 | PRICE STORE ROOM | UT | 687 | 0 | 0 | 0 | 0 | 687 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2430 | MOAB STORE ROOM | UT | 832 | 0 | 0 | 0 | 0 | 832 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2435 | BLANDING STORE ROOM | UT | 157 | 0 | 0 | 0 | 0 | 157 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2445 | RICHFIELD STORE ROOM | UT | 112 | 0 | 0 | 0 | 0 | 112 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2450 | CEDAR CITY STORE ROOM | UT | 972 | 0 | 0 | 0 | 0 | 972 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2455 | MILFORD STORE ROOM | UT | 345 | 0 | 0 | 0 | 0 | 345 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2460 | WASHINGTON STORE ROOM | UT | 616 | 0 | 0 | 0 | 0 | 616 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2620 | WALLA WALLA STORE ROOM | WA | 1,511 | 0 | 0 | 1,511 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2625 | SUNNYSIDE STORE ROOM | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2630 | YAKIMA STORE ROOM | WA | 376 | 0 | 0 | 376 | 0 | 0 | 0 | 0 |



Material & Supplies

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|-------------------------|----------------------------------|-------|--------|--------|--------|---------|--------|-------|------|-------|
| 1541000 | PLNT M&S STK CNTRL 2635 | ENTERPRISE STORE ROOM | OR | 191 | 0 | 191 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2640 | PENDLETON STORE ROOM | OR | 814 | 0 | 814 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2650 | HOOD RIVER STORE ROOM | OR | 451 | 0 | 451 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2655 | PORTLAND METRO - STORE ROOM | OR | 10,887 | 0 | 10,887 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2660 | ASTORIA STORE ROOM | OR | 1,127 | 0 | 1,127 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2665 | MADRAS STORE ROOM | OR | 136 | 0 | 136 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2670 | PRINEVILLE STORE ROOM | OR | 38 | 0 | 38 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2675 | BEND STORE ROOM | OR | 1,750 | 0 | 1,750 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2805 | ALBANY STORE ROOM | OR | 198 | 0 | 198 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2810 | LINCOLN CITY STORE ROOM | OR | 223 | 0 | 223 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2815 | STAYTON STORE ROOM | OR | 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 |
| 1541000 | PLNT M&S STK CNTRL 2825 | COTTAGE GROVE STORE ROOM | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2830 | ROSEBURG STORE ROOM | OR | 2,755 | 0 | 2,755 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2835 | COOS BAY STORE ROOM | OR | 818 | 0 | 818 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2840 | GRANTS PASS STORE ROOM | OR | 951 | 0 | 951 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2845 | MEDFORD STORE ROOM | OR | 938 | 0 | 938 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2850 | KLAMATH FALLS STORE ROOM | OR | 2,523 | 0 | 2,523 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2855 | LAKEVIEW STORE ROOM | OR | 119 | 0 | 119 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2860 | ALTURAS STORE ROOM | CA | 77 | 77 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2865 | MT SHASTA STORE ROOM | CA | 278 | 278 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2870 | YREKA STORE ROOM | CA | 1,057 | 1,057 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2875 | CRESENT CITY STORE ROOM | CA | 428 | 428 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5005 | TREMONTON STORE ROOM | SO | 144 | 3 | 39 | 11 | 20 | 62 | 8 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5105 | MATERIAL PACKAGING CENTER - EAST | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5110 | MATERIAL PACKAGING CENTER - WEST | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5115 | DEMC - SLC | SNPD | 86 | 3 | 23 | 6 | 9 | 41 | 4 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5120 | DEMC - MEDFORD | OR | 82 | 0 | 82 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5125 | DEMC - OREGON | OR | 7,820 | 0 | 7,820 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5130 | MEDFORD HUB | OR | 6,548 | 0 | 6,548 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5135 | YAKIMA HUB | WA | 6,057 | 0 | 0 | 6,057 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5140 | PRESTON HUB | IDU | 3,467 | 0 | 0 | 0 | 0 | 3,467 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5145 | RAWLINS HUB | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5150 | RICHFIELD HUB | UT | 4,280 | 0 | 0 | 0 | 4,280 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5155 | CASPER HUB | WYP | 5,411 | 0 | 0 | 0 | 5,411 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5160 | SALT LAKE METRO HUB | UT | 23,266 | 0 | 0 | 0 | 23,266 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5200 | UTAH TRANSPORTATION BUILDING | SNPD | 26 | 1 | 7 | 2 | 3 | 13 | 1 | 0 |
| 1541000 | PLNT M&S STK CNTRL 5300 | METER TEST WAREHOUSE | UT | 14 | 0 | 0 | 0 | 0 | 14 | 0 | 0 |



Material & Supplies

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|--|--------------|---------------|---------------|---------------|----------------|---------------|-----------|----------|
| 1541000 Total | | | 244,232 | 3,710 | 71,904 | 18,585 | 31,406 | 105,165 | 13,420 | 43 | 0 |
| 1541500 | OTHER M&S | 0 | M&S GLENROCK COAL MINE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 0 | M&S GLENROCK COAL MINE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 0 | M&S GLENROCK COAL MINE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 0 | M&S GLENROCK COAL MINE | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | SO | 187 | 4 | 51 | 15 | 26 | 81 | 11 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 120950 | CONSIGNED INVENTORY CR. - WEST VALLEY | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 1505 | GLENROCK COAL MATERIAL & SUPPLY | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 1510 | GLENROCK COAL MATERIAL & SUPPLY | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 1520 | GLENROCK COAL MATERIAL & SUPPLY | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541500 Total | | | 187 | 4 | 51 | 15 | 26 | 81 | 11 | 0 | 0 |
| 1541900 | PLNT M&S GEN JV CUT | 0 | PLANT M&S - GENERATION JV CUTBACK | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541900 | PLNT M&S GEN JV CUT | 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | SG | 1,403 | 20 | 363 | 115 | 211 | 611 | 83 |
| 1541900 | PLNT M&S GEN JV CUT | 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | SO | 3 | 0 | 1 | 0 | 0 | 1 | 0 |
| 1541900 Total | | | 1,407 | 20 | 363 | 115 | 212 | 612 | 83 | 0 | 0 |
| 1544200 | M&S OPR SUP DC MIN | 0 | M&S - OPER SUPPLIES-DEER CREEK MINE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1544200 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1545000 | CR OFF-CENTRALIA | 0 | CREDIT OFFSET CENTRALIA - WWP | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1545000 | CR OFF-CENTRALIA | 120005 | CREDIT OFFSET CENTRALIA - WWP | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1545000 | CR OFF-CENTRALIA | 1510 | CREDIT OFFSET CENTRALIA - WWP | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1545000 | CR OFF-CENTRALIA | 1520 | CREDIT OFFSET CENTRALIA - WWP | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1545000 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1549900 | CR-OBSOL&SURPL INV | 0 | OBSOLETE & SURPLUS | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1549900 | CR-OBSOL&SURPL INV | 102930 | SB Asset # 120930 | SO | -27 | -1 | -7 | -2 | -4 | -12 | -2 |
| 1549900 | CR-OBSOL&SURPL INV | 120930 | INVENTORY RESERVE POWER SUPPLY | SG | -1,020 | -15 | -263 | -84 | -153 | -444 | -60 |
| 1549900 | CR-OBSOL&SURPL INV | 120930 | INVENTORY RESERVE POWER SUPPLY | SO | -12 | 0 | -3 | -1 | -2 | -5 | -1 |
| 1549900 | CR-OBSOL&SURPL INV | 120931 | INVENTORY RESERVE POWER DELIVERY | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1549900 | CR-OBSOL&SURPL INV | 120932 | Inventory Reserve - RMP (T&D) | SNPD | -1,006 | -32 | -266 | -65 | -106 | -487 | -50 |
| 1549900 | CR-OBSOL&SURPL INV | 120933 | Inventory Reserve - PP (T&D) | SNPD | -820 | -26 | -217 | -53 | -86 | -397 | -41 |
| 1549900 Total | | | -2,886 | -74 | -758 | -204 | -351 | -1,344 | -154 | 0 | 0 |
| 1630000 | STORES EXPENSE UND | 0 | STORES UNDISTRIBUTED | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1630000 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2531600 | WORK CAP DEP-UAMPS | 289920 | WORKING CAPITAL DEPOSIT - UAMPS | SE | -2,601 | -36 | -627 | -197 | -435 | -1,140 | -165 |
| 2531600 Total | | | -2,601 | -36 | -627 | -197 | -435 | -1,140 | -165 | -1 | 0 |



Material & Supplies

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|---------------------|--------|---|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 2531700 | WORKG CAP DEP-DG&T | 289921 | OTH DEF CR - WORKING CAPITAL DEPOS-DG&T | SE | -2,608 | -36 | -628 | -197 | -437 | -1,143 | -166 | -1 | 0 |
| 2531700 Total | | | | | -2,608 | -36 | -628 | -197 | -437 | -1,143 | -166 | -1 | 0 |
| 2531800 | WCD-PROVO-PLNT M&S | 289922 | OTH DEF CR - WCD - PROVO - PLANT M&S | SG | -273 | -4 | -71 | -22 | -41 | -119 | -16 | 0 | 0 |
| 2531800 Total | | | | | -273 | -4 | -71 | -22 | -41 | -119 | -16 | 0 | 0 |
| Grand Total | | | | | 421,058 | 6,132 | 114,473 | 31,986 | 61,115 | 182,581 | 24,669 | 103 | 0 |

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Months Ending - June 2019

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 | 0 | OTHER ACCOUNTS RECEIVABLE | SO | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1430000 Total | | | | | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1431000 | EMP ACCOUNTS REC | 0 | EMPLOYEE RECEIVABLES | SO | 4,636 | 98 | 1,260 | 370 | 645 | 1,997 | 265 | 1 | 0 |
| 1431000 Total | | | | | 4,636 | 98 | 1,260 | 370 | 645 | 1,997 | 265 | 1 | 0 |
| 1431500 | INC TAXES RECEIVABLE | 0 | INCOME TAXES RECEIVABLE | SO | -70 | -1 | -19 | -6 | -10 | -30 | -4 | 0 | 0 |
| 1431500 | INC TAXES RECEIVABLE | 116133 | InterCo State Tax Rec-(Even Years)- MEHC | SO | 186 | 4 | 51 | 15 | 26 | 80 | 11 | 0 | 0 |
| 1431500 | INC TAXES RECEIVABLE | 116134 | InterCo State Tax Rec -(Odd Years)- MEHC | SO | -116 | -2 | -32 | -9 | -16 | -50 | -7 | 0 | 0 |
| 1431500 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1433000 | JOINT OWNER REC | 0 | JOINT OWNER RECEIVABLE | SO | 16,683 | 352 | 4,535 | 1,330 | 2,321 | 7,186 | 955 | 4 | 0 |
| 1433000 Total | | | | | 16,683 | 352 | 4,535 | 1,330 | 2,321 | 7,186 | 955 | 4 | 0 |
| 1436000 | OTH ACCT REC | 0 | OTHER ACCOUNTS RECEIVABLE | SO | 20,196 | 426 | 5,490 | 1,610 | 2,809 | 8,700 | 1,157 | 5 | 0 |
| 1436000 Total | | | | | 20,196 | 426 | 5,490 | 1,610 | 2,809 | 8,700 | 1,157 | 5 | 0 |
| 1437000 | CSS OAR BILLINGS | 0 | CSS OAR BILLINGS | SO | 5,814 | 123 | 1,580 | 464 | 809 | 2,505 | 333 | 1 | 0 |
| 1437000 Total | | | | | 5,814 | 123 | 1,580 | 464 | 809 | 2,505 | 333 | 1 | 0 |
| 1437100 | CSS OAR BILLINGS-WOR | 0 | OTHER ACCT REC CCS | SO | -2,476 | -52 | -673 | -197 | -344 | -1,067 | -142 | -1 | 0 |
| 1437100 Total | | | | | -2,476 | -52 | -673 | -197 | -344 | -1,067 | -142 | -1 | 0 |
| 2300000 | ASSET RETIREMENT OBL | 284915 | ARO LIAB - DEER CREEK MINE RECLAMATION | OTHER | -8,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8,268 |
| 2300000 Total | | | | | -8,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8,268 |
| 2320000 | ACCOUNTS PAYABLE | 210460 | JOINT OWNER RECEIVABLES - CREDIT | SE | -1,753 | -24 | -422 | -133 | -293 | -768 | -111 | -1 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 211108 | UNION DUES/CONTRIBUTIONS WITHHOLDING | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 211112 | UNITED FUND/CHARITABLE WITHHOLDINGS | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 211115 | Allstate Voluntary Benefit Withholdings | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 211116 | DEPENDENT SUPPORT/LEVY WITHHOLDINGS | SO | -14 | 0 | -4 | -1 | -2 | -6 | -1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215077 | K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED | SO | -436 | -9 | -119 | -35 | -61 | -188 | -25 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215078 | K-Plus Employer Contributions - Fixed | SO | -1,249 | -26 | -339 | -100 | -174 | -538 | -72 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215080 | METLIFE MEDICAL INSURANCE | SO | -3,984 | -84 | -1,083 | -318 | -554 | -1,716 | -228 | -1 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215082 | METLIFE DENTAL INSURANCE | SO | -60 | -1 | -16 | -5 | -8 | -26 | -3 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215084 | METLIFE VISION INSURANCE | SO | -16 | 0 | -4 | -1 | -2 | -7 | -1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215085 | Western Utilities Dental Payable | SO | -11 | 0 | -3 | -1 | -1 | -5 | -1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215086 | Western Utilities Vision Payable | SO | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215088 | UWUA Health & Welfare Payable | SO | -4 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215095 | HMO HEALTH PLAN | SO | -12 | 0 | -3 | -1 | -2 | -5 | -1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215112 | Minnesota Life Insurance | SO | -19 | 0 | -5 | -2 | -3 | -8 | -1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215116 | IBEW 57 MEDICAL INSURANCE | SO | -50 | -1 | -14 | -4 | -7 | -22 | -3 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215350 | "IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y | SO | -5 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215351 | "IBEW 57 DEPENDENT CARE REIMBURSEMENT, C | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215356 | "HEALTH REIMBURSEMENT, CURRENT YEAR" | SO | -9 | 0 | -2 | -1 | -1 | -4 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215357 | "DEPENDENT CARE REIMBURSEMENT, CURRENT Y | SO | 13 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 215425 | OR DOE Cool School Program | OTHER | -17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -17 |
| 2320000 | ACCOUNTS PAYABLE | 215439 | Cal ISO Trans Payable | SG | -2,053 | -30 | -530 | -168 | -309 | -894 | -122 | -1 | 0 |



Cash Working Capital

Twelve Months Ending - June 2019

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 | 235230 | ACCRUAL - ROYALTIES | SE | -61 | -1 | -15 | -5 | -10 | -27 | -4 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 235599 | Safety Award | SO | -1,141 | -24 | -310 | -91 | -159 | -491 | -65 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | 240330 | PROVISION FOR WORKERS' COMPENSATION | SO | -130 | -3 | -35 | -10 | -18 | -56 | -7 | 0 | 0 |
| 2320000 Total | | | | | -11,012 | -205 | -2,905 | -874 | -1,604 | -4,759 | -645 | -3 | -17 |
| 2533000 | O DEF CR-MISC PPL | 289517 | TRAPPER MINE FINAL RECLAMATION | SE | -6,513 | -90 | -1,569 | -493 | -1,090 | -2,855 | -413 | -2 | 0 |
| 2533000 Total | | | | | -6,513 | -90 | -1,569 | -493 | -1,090 | -2,855 | -413 | -2 | 0 |
| 2541050 | FAS143 ARO REG LIAB | 00111920 | REG LIAB-ARO/REGDIFF DEER CREEK MINE REC | SE | -20 | 0 | -5 | -1 | -3 | -9 | -1 | 0 | 0 |
| 2541050 | FAS143 ARO REG LIAB | 111920 | REG LIAB-ARO/REGDIFF DEER CREEK MINE REC | SE | 20 | 0 | 5 | 1 | 3 | 9 | 1 | 0 | 0 |
| 2541050 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | | | 19,064 | 650 | 7,719 | 2,209 | 3,546 | 11,709 | 1,510 | 5 | -8,285 |

B15. MISC. RATE BASE



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|---------|--|-------|-----------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|----------|
| 1140000 | EL PLT ACQUIST ADJ | 1140000 | ELECTRIC PLANT ACQUISITION ADJUSTMENTS | SG | 144,705 | 2,082 | 37,382 | 11,864 | 21,763 | 63,001 | 8,564 | 48 | 0 |
| 1140000 | EL PLT ACQUIST ADJ | 1140000 | ELECTRIC PLANT ACQUISITION ADJUSTMENTS | UT | 11,764 | 0 | 0 | 0 | 0 | 11,764 | 0 | 0 | 0 |
| 1140000 Total | | | | | 156,468 | 2,082 | 37,382 | 11,864 | 21,763 | 74,765 | 8,564 | 48 | 0 |
| 1149000 | EL PLT ACQST ADJ-OTH | 0 | ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1149000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1150000 | Ac Prov El Pt Acq Ad | 1140000 | ACCUM PROV ELECTRIC PLANT ACQUISITION AD | SG | -126,027 | -1,813 | -32,557 | -10,333 | -18,954 | -54,869 | -7,459 | -42 | 0 |
| 1150000 | Ac Prov El Pt Acq Ad | 1140000 | ACCUM PROV ELECTRIC PLANT ACQUISITION AD | UT | -1,143 | 0 | 0 | 0 | 0 | -1,143 | 0 | 0 | 0 |
| 1150000 Total | | | | | -127,170 | -1,813 | -32,557 | -10,333 | -18,954 | -56,013 | -7,459 | -42 | 0 |
| 1281000 | Oth Special Funds-Pn | 0 | Other special funds - Pensions | SO | 3,512 | 74 | 955 | 280 | 489 | 1,513 | 201 | 1 | 0 |
| 1281000 Total | | | | | 3,512 | 74 | 955 | 280 | 489 | 1,513 | 201 | 1 | 0 |
| 1651000 | PREPAY-INSURANCE | 132000 | PREPAID INSURANCE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132001 | PREPAID INSURANCE - SPECIAL COVERAGE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132002 | PREPAID INSURANCE - BURGLARY & ROBBERY | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132004 | PREPAID INSURANCE - FOREIGN LIABILITY | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132005 | PREPAID INSURANCE - JIM BRIDGER OPERATIO | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132006 | PREPAID INSURANCE - LEASEBACK LIABILITY | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132007 | PREPAID INSURANCE - WYODAK OPERATIONS | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132008 | PREPAID INSURANCE - PUBLIC LIABILITY & P | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132008 | PREPAID INSURANCE - PUBLIC LIABILITY & P | SO | 1,547 | 33 | 421 | 123 | 215 | 666 | 89 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132009 | PREPAID INSURANCE - JOINT VENTURE HUNTER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132010 | PREPAID INSURANCE - JOINT VENTURE HUNTER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132011 | PREPAID INSURANCE - CENTRALIA OPERATIONS | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132012 | PREPAID INSURANCE - ALLPURPOSE INSURANCE | SO | 2,450 | 52 | 666 | 195 | 341 | 1,056 | 140 | 1 | 0 |
| 1651000 | PREPAY-INSURANCE | 132013 | PREPAID INSURANCE - D&O LIABILITY | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132014 | PREPAID INSURANCE - MISC PREPAID INSURAN | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132015 | PREPAID INSURANCE - FOOTE CREEK | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132016 | PREPAID INS-MINORITY OWNED PLANTS | SO | 380 | 8 | 103 | 30 | 53 | 164 | 22 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132045 | PREPAID WORKERS COMPENSATION | SO | 243 | 5 | 66 | 19 | 34 | 105 | 14 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132050 | PREPAID IBEW 57 MEDICAL | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132055 | PREPAID EMPLOYEE BENEFIT COSTS | SO | 101 | 2 | 28 | 8 | 14 | 44 | 6 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132722 | I/C PRPD CAP PROP IN | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | 132723 | I/C PRPD CAP LIAB IN | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1651000 Total | | | | | 4,722 | 100 | 1,284 | 376 | 657 | 2,034 | 270 | 1 | 0 |
| 1652000 | PREPAY-TAXES | 132101 | PREPAID PROPERTY TAX | GPS | 4,668 | 98 | 1,269 | 372 | 649 | 2,011 | 267 | 1 | 0 |
| 1652000 | PREPAY-TAXES | 132102 | CA - PREPAID PROPERTY TAX | GPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132103 | UT - PREPAID PROPERTY TAX | GPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132109 | UTE-PREPAID POSSESSORY INTEREST | GPS | 9 | 0 | 3 | 1 | 1 | 4 | 1 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132110 | SHO-BAN-PREPAID POSSESSORY INTEREST | GPS | 76 | 2 | 21 | 6 | 11 | 33 | 4 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132111 | Goshute - Prepaid Possessory Interest | GPS | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132200 | "Prepaid Taxes (Federal, State, Local)" | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132901 | PREP FEES - OREGON PUB UTIL COMMISSION | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|---|-------|--------------|------------|--------------|------------|------------|--------------|------------|
| 1652000 | PREPAY-TAXES | 132902 | PREP FEES-WASH UTIL & TRANSP COMMISSION | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132903 | PREP FEES-UTAH PUBLIC SERVICE COMMISSION | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132904 | PREP FEES-IDAHO PUB UTIL COMMISSION | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132905 | PREP FEES-WYO PUBLIC SERVICE COMMISSION | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132905 | PREP FEES-WYO PUBLIC SERVICE COMMISSION | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132910 | PREPAYMENT OF HARDWARE & SOFTWARE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132915 | PREPAYMENTS - BUILDING/FACILITIES SERVIC | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | 132924 | OTH PREPAY-OREGON DOE FEE | SO | 862 | 18 | 234 | 69 | 120 | 371 | 49 |
| 1652000 | PREPAY-TAXES | 248050 | UNCLAIMED/OUTSTANDING | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652000 Total | | | | | 5,623 | 119 | 1,528 | 448 | 782 | 2,422 | 322 |
| 1652100 | PREPAY - OTHER | 132040 | PREPAID PENSION COSTS | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132095 | PREPAID EMISSIONS PERMIT FEES (UT) | SG | 391 | 6 | 101 | 32 | 59 | 170 | 23 |
| 1652100 | PREPAY - OTHER | 132097 | Prepaid CA GHG Cap & Trade Allowances | OTHER | 11,153 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132098 | Prepaid - CA GHG Wholesale | OTHER | 5,281 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132310 | PREPAID RATING AGENCY | SO | 76 | 2 | 21 | 6 | 11 | 33 | 4 |
| 1652100 | PREPAY - OTHER | 132320 | Prepaid Surety Bond Costs | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132580 | Prepaid-FSA O&M - Seven Mile I | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132581 | Prepaid-FSA O&M - Seven Mile II | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132601 | OTH PREPAY - LEASE - SHREWSBURY PROPERTY | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132602 | OTH PREPAY - MEDFORD ENTERPRISE - RENT | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132603 | OTH PREPAY - ASHTON PLANT LAND | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132604 | OTH PREPAY - FERC HYDRO ADMIN FEE | SG | 52 | 1 | 13 | 4 | 8 | 23 | 3 |
| 1652100 | PREPAY - OTHER | 132605 | GADSBY GAS TURBINES | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132606 | OTHER PREPAY - LEASE COMMISSIONS | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132607 | OTHER PREP-FERC LAND | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132608 | Prepaid - Records Management Costs | SG | 32 | 0 | 8 | 3 | 5 | 14 | 2 |
| 1652100 | PREPAY - OTHER | 132620 | PREPAYMENTS - WATER RIGHTS LEASE | SG | 803 | 12 | 207 | 66 | 121 | 350 | 48 |
| 1652100 | PREPAY - OTHER | 132621 | Prepayments - Water Rights (Ferron Canal) | SG | 300 | 4 | 78 | 25 | 45 | 131 | 18 |
| 1652100 | PREPAY - OTHER | 132622 | Prepayments - Water Rights (Hntgtn-Clev) | SG | 244 | 4 | 63 | 20 | 37 | 106 | 14 |
| 1652100 | PREPAY - OTHER | 132623 | Prepaid Lake Side CUWCD Water Fee | SG | 114 | 2 | 29 | 9 | 17 | 50 | 7 |
| 1652100 | PREPAY - OTHER | 132625 | PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132630 | PREPAID OR RENEWAL & HABITAT RESTORATION | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132650 | PREPAID DUES | SO | 3,489 | 74 | 948 | 278 | 485 | 1,503 | 200 |
| 1652100 | PREPAY - OTHER | 132700 | PREPAID RENT | GPS | 28 | 1 | 8 | 2 | 4 | 12 | 2 |
| 1652100 | PREPAY - OTHER | 132701 | INTERCO PREPAID RENT | GPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132705 | Prepaid Pole Contact | SG | 236 | 3 | 61 | 19 | 35 | 103 | 14 |
| 1652100 | PREPAY - OTHER | 132735 | PREPAID RENT WEST VALLEY | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132740 | PREPAID O&M WIND | SG | 34 | 0 | 9 | 3 | 5 | 15 | 2 |
| 1652100 | PREPAY - OTHER | 132745 | PREPAID OUTAGE MAINTENANCE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132750 | Prepaid T&D Line Inspection Costs - RMP | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132755 | Prepaid Aircraft Maintenance Costs | SG | 20 | 0 | 5 | 2 | 3 | 9 | 1 |
| 1652100 | PREPAY - OTHER | 132825 | Prepaid LGIA Transmission | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|---------------------|--------|--|-------|---------------|------------|--------------|--------------|--------------|---------------|--------------|----------|---------------|
| 1652100 | PREPAY - OTHER | 132831 | PREPAID BPA TRANSM - WINE COUNTRY | SG | 984 | 14 | 254 | 81 | 148 | 428 | 58 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132900 | PREPAYMENTS - OTHER | SE | 72 | 1 | 17 | 5 | 12 | 32 | 5 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132900 | PREPAYMENTS - OTHER | SO | 883 | 19 | 240 | 70 | 123 | 380 | 51 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132901 | PRE FEES - OREGON PUB UTIL COMMISSION | OR | 2,317 | 0 | 2,317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132902 | PREP FEES-WASH UTIL & TRANSP COMMISSION | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132903 | PREP FEES-UTAH PUBLIC SERVICE COMMISSION | UT | 3,617 | 0 | 0 | 0 | 0 | 3,617 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132904 | PREP FEES-IDAHO PUB UTIL COMMISSION | IDU | 254 | 0 | 0 | 0 | 0 | 0 | 254 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132905 | PREP FEES-WYO PUBLIC SERVICE COMMISSION | WYP | 118 | 0 | 0 | 0 | 118 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132908 | Prepaid OR Low Income Customer Assist | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132909 | Prepaid Licensing Fees | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132910 | Prepayments - Hardware & Software | SO | 10,342 | 218 | 2,811 | 824 | 1,439 | 4,455 | 592 | 2 | 0 |
| 1652100 | PREPAY - OTHER | 132920 | OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW | SG | 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 |
| 1652100 | PREPAY - OTHER | 132924 | OTH PREPAY-OREGON DOE FEE | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132926 | PREPAID ROYALTIES | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132998 | PREPAID INSURANCE | SE | -79 | -1 | -19 | -6 | -13 | -35 | -5 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 132999 | PREPAY - RECLASS TO LT | SO | -1,427 | -30 | -388 | -114 | -199 | -615 | -82 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 134000 | L/T PREPAY RECLASS | SO | 1,506 | 32 | 409 | 120 | 210 | 649 | 86 | 0 | 0 |
| 1652100 | PREPAY - OTHER | 182200 | Prepay-Taxes | OR | 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 |
| 1652100 Total | | | | | 40,840 | 360 | 7,194 | 1,450 | 2,672 | 11,429 | 1,296 | 5 | 16,434 |
| 1653000 | PREPAY-INTEREST | 132301 | DOMESTIC COMMERCIAL PAPER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1653000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1655000 | PREPAY-COAL MIN EX | 132400 | PREPAID - TAXES | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1655000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | 288700 | Reg Liab - OR Injuries & Damages Reserve | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | 288712 | Reg Liab - OR Property Insurance Reserve | OR | 6,474 | 0 | 6,474 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | 288714 | Reg Liab - ID Property Insurance Reserve | IDU | -776 | 0 | 0 | 0 | 0 | 0 | -776 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | 288715 | Reg Liab - UT Property Insurance Reserve | UT | -6,828 | 0 | 0 | 0 | 0 | -6,828 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | 288716 | Reg Liab - WY Property Insurance Reserve | WYP | -771 | 0 | 0 | 0 | -771 | 0 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | 288749 | RegL - Insurance Reserves - Reclass | OTHER | -6,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -6,417 |
| 2281000 Total | | | | | -8,318 | 0 | 6,474 | 0 | -771 | -6,828 | -776 | 0 | -6,417 |
| 2281100 | PROP INS-THERMAL | 280301 | ACC. PROV. PROP INS. - THERMAL | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281100 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281200 | ACC PRV-INS-T&D LN | 280290 | STORM REIMBURSEMENTS | SO | 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 |
| 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 |
| 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 |
| 2281200 | ACC PRV-INS-T&D LN | 280311 | 2281200/280311 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281200 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|---|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------|
| 2281300 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281400 | ACC PRV-INS-GEN PL | 280304 | Accum Prov For Prop Ins - General Plt | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281400 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281800 | ACC PRV-INS-HYDRO | 280305 | Accum Prov For Property Ins - Hydro Prod | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281800 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281900 | ACC PRV-INS-VEHICL | 280306 | Accum Prov For Prop Ins-Vehicle Accident | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281900 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282000 | ACCM PRV INJRS&DMG | 288700 | Reg Liab - OR Injuries & Damages Reserve | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282000 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282100 | ACC PRV IN & DAMAG | 0 | ACCM PROV - INJ & DAMAGE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282100 | ACC PRV IN & DAMAG | 280311 | ACC. PROV. I & D - EXCL. AUTO | SO | -13,296 | -280 | -3,614 | -1,060 | -1,850 | -5,727 | -761 |
| 2282100 Total | | | -13,296 | -280 | -3,614 | -1,060 | -1,850 | -5,727 | -761 | -3 | 0 |
| 2282200 | ACC PRV I & D AUTO | 280312 | ACC. PROV. I & D - AUTO | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282200 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282300 | ACC PROV I&D-CONST | 280313 | ACC. PROV. I&D - CONST. | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282300 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282400 | ACCUM PRV FR I&D-OR | 288700 | Reg Liab - OR Injuries & Damages Reserve | OR | -8,194 | 0 | -8,194 | 0 | 0 | 0 | 0 |
| 2282400 Total | | | -8,194 | 0 | -8,194 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282500 | Acc Prov I&D-Insur | 116925 | Insurance Reimbursements Receivable I&D | SO | 104 | 2 | 28 | 8 | 15 | 45 | 6 |
| 2282500 Total | | | 104 | 2 | 28 | 8 | 15 | 45 | 6 | 0 | 0 |
| 2283000 | PEN/BENFT-SICK | 187240 | CONTRA REG ASSET - TRANSITION PLAN SEVER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2283000 | PEN/BENFT-SICK | 280319 | ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2283000 | PEN/BENFT-SICK | 280349 | SUPPL. PENSION BENEFITS (RETIRE ALLOW) | SO | -1,722 | -36 | -468 | -137 | -239 | -742 | -99 |
| 2283000 Total | | | -1,722 | -36 | -468 | -137 | -239 | -742 | -99 | 0 | 0 |
| 2283400 | POST-RETIREMENT BEN | 280321 | FAS 106 - PACIFICORP EXCL. COAL MINES | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2283400 | POST-RETIREMENT BEN | 280329 | FAS 106-Contra Liability-Medicare Subsid | SO | 25,661 | 541 | 6,975 | 2,046 | 3,570 | 11,054 | 1,469 |
| 2283400 | POST-RETIREMENT BEN | 280440 | FAS 158 PR Liab Medicare Sub (Non-Deduct) | SO | -8,701 | -183 | -2,365 | -694 | -1,210 | -3,748 | -498 |
| 2283400 | POST-RETIREMENT BEN | 280454 | FAS 158 PR Liab Reg Medicare (Non-Deduct) | SO | 8,701 | 183 | 2,365 | 694 | 1,210 | 3,748 | 498 |
| 2283400 | POST-RETIREMENT BEN | 280455 | FAS 158 Post-Retirement Liability | SO | -149 | -3 | -40 | -12 | -21 | -64 | -9 |
| 2283400 | POST-RETIREMENT BEN | 280456 | FAS 106-Contra Liab-Med.Sub.Claims | SO | -16,960 | -358 | -4,610 | -1,352 | -2,359 | -7,306 | -971 |
| 2283400 | POST-RETIREMENT BEN | 280457 | FAS 158 - CONTRA LIA - Reg Medicare | SO | -8,701 | -183 | -2,365 | -694 | -1,210 | -3,748 | -498 |
| 2283400 | POST-RETIREMENT BEN | 280459 | PR Liab - Early Retiree Reinsurance Prog | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2283400 Total | | | -149 | -3 | -40 | -12 | -21 | -64 | -9 | 0 | 0 |
| 2283500 | PENSIONS | 280340 | PENSION | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2283500 | PENSIONS | 280350 | Pension - Local 57 | SO | -718 | -15 | -195 | -57 | -100 | -309 | -41 |
| 2283500 | PENSIONS | 280355 | FAS 158 Pension Liability | SO | -84,029 | -1,771 | -22,841 | -6,699 | -11,689 | -36,196 | -4,812 |
| 2283500 | PENSIONS | 280360 | Pension Liab - Boilermaker Trust (L-T) | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2283500 | PENSIONS | 280365 | FAS 158 Pension Liab-Rcls to Current | SO | 718 | 15 | 195 | 57 | 100 | 309 | 41 |
| 2283500 Total | | | -84,029 | -1,771 | -22,841 | -6,699 | -11,689 | -36,196 | -4,812 | -20 | 0 |
| 2284100 | AC MIS OP PR-OTHER | 284901 | BLACK LUNG RESERVE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2284100 | AC MIS OP PR-OTHER | 289320 | CHEHALIS WA EFSEC CO2 MITIGATION OBLIG | SG | -572 | -8 | -148 | -47 | -86 | -249 | -34 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|---------------------|--|-------|-----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|----------|
| 2284100 Total | | | | | -572 | -8 | -148 | -47 | -86 | -249 | -34 | 0 | 0 |
| 2284200 | ACC PRV DECOM-TRJN | 284910 | DECOMMISSIONING LIABILITY | TROJD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2284200 | ACC PRV DECOM-TRJN | 284911 | INTEREST ON DECOMM. TRUST FUNDS | TROJD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2284200 | ACC PRV DECOM-TRJN | 284912 | TROJAN WORKING FUNDS BALANCES - NET | TROJD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2284200 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300000 | ASSET RETIREMENT OBL | 284918 | ARO LIAB - TROJAN NUCLEAR PLANT | TROJD | -2,849 | -41 | -727 | -230 | -437 | -1,242 | -171 | -1 | 0 |
| 2300000 Total | | | | | -2,849 | -41 | -727 | -230 | -437 | -1,242 | -171 | -1 | 0 |
| 2530000 | OTHER DEF CREDITS | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE | IDU | -56 | 0 | 0 | 0 | 0 | 0 | -56 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE | OR | -1,045 | 0 | -1,045 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE | CA | -217 | -217 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE | UT | -795 | 0 | 0 | 0 | 0 | -795 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE | WA | -281 | 0 | 0 | -281 | 0 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE | WYP | -137 | 0 | 0 | 0 | -137 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | 289009 | OREGON DSM LOANS NPV UNEARNED INCOME | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2530000 Total | | | | | -2,531 | -217 | -1,045 | -281 | -137 | -795 | -56 | 0 | 0 |
| 2532500 | DEFERRED HEDGE ACCT | 289301 | PARIBAS FUTURES 5310 | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2532500 | DEFERRED HEDGE ACCT | 289521 | TIMBER REVENUES | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2532500 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2533500 | OTH DEF CR-PEN & BEN | 280370 | PENSION LIAB-UMWA WITHDRAWAL OBLIG | SE | -115,119 | -1,598 | -27,738 | -8,710 | -19,271 | -50,455 | -7,308 | -39 | 0 |
| 2533500 Total | | | | | -115,119 | -1,598 | -27,738 | -8,710 | -19,271 | -50,455 | -7,308 | -39 | 0 |
| 2539900 | OTH DEF CR - OTHER | 0 | Fossil Rock Fuels Entries | SE | -5,006 | -69 | -1,206 | -379 | -838 | -2,194 | -318 | -2 | 0 |
| 2539900 | OTH DEF CR - OTHER | 0 | Fossil Rock Fuels Entries | SG | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 230155 | EMPLOYEE HOUSING SECURITY DEPOSITS | CA | -20 | -20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 230155 | EMPLOYEE HOUSING SECURITY DEPOSITS | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288608 | Envir Liab - Colstrip Pond | SO | -6,481 | -137 | -1,762 | -517 | -902 | -2,792 | -371 | -2 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288609 | Envir Liab - Cholla Ash-Fly Ash Pond | SO | -5,082 | -107 | -1,382 | -405 | -707 | -2,189 | -291 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288612 | Envir Liab - Alturas CA Svc Center | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288614 | Envir Liab - American Barrel (UT) | SO | -1,300 | -27 | -353 | -104 | -181 | -560 | -74 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288616 | Envir Liab - Astoria/Unocal (Downtown) | SO | -796 | -17 | -216 | -63 | -111 | -343 | -46 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288618 | Envir Liab - Astoria Young's Bay | SO | -302 | -6 | -82 | -24 | -42 | -130 | -17 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288620 | Envir Liab - Big Fork Hydro Plant (MT) | SO | -258 | -5 | -70 | -21 | -36 | -111 | -15 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288621 | Envir Liab - Bors Property | SO | -12 | 0 | -3 | -1 | -2 | -5 | -1 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288622 | Envir Liab - Bridger Coal Fuel Oil Spill | SO | -794 | -17 | -216 | -63 | -110 | -342 | -45 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288623 | Envir Liab - Bridger Plant-FGD Pond 1 | SO | -2,661 | -56 | -723 | -212 | -370 | -1,146 | -152 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288624 | Envir Liab - Bridger FGD Pond 1 Closure | SO | -891 | -19 | -242 | -71 | -124 | -384 | -51 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288625 | Envir Liab - Bridger Plant-FGD Pond 2 | SO | -1,527 | -32 | -415 | -122 | -212 | -658 | -87 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288626 | Envir Liab - Bridger Plant Oil Spills | SO | -827 | -17 | -225 | -66 | -115 | -356 | -47 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288627 | Envir Liab - Carbon Ash Spill | SO | -3,948 | -83 | -1,073 | -315 | -549 | -1,701 | -226 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288628 | Envir Liab - Cedar Steam Plant (UT) | SO | -9 | 0 | -2 | -1 | -1 | -4 | -1 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288629 | Envir Liab - Cline Falls - Hydro | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|-----------------|---------------------|--------|--|-------|---------|------|---------|--------|--------|--------|-------|----|---|
| 2539900 | OTH DEF CR - OTHER | 288630 | Envir Liab - Dave Johnston Oil Spill | SO | -682 | -14 | -185 | -54 | -95 | -294 | -39 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288631 | ENVIR LIAB - DAVE JOHNSTON OIL SPILL | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288632 | Envir Liab - Eugene MGP (50% PCRP) | SO | -310 | -7 | -84 | -25 | -43 | -133 | -18 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288633 | Envir Liab - Dave Johnston-Pond 4A & 4B | SO | -2,214 | -47 | -602 | -177 | -308 | -954 | -127 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288634 | Envir Liab - Everett MGP (2/3 PCRP) | SO | -237 | -5 | -64 | -19 | -33 | -102 | -14 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288636 | Envir Liab - Hunter Fuel Oil Spills | SO | -152 | -3 | -41 | -12 | -21 | -66 | -9 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288637 | Envir Liab - Hunter Geneva Rock Bldg | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288638 | Envir Liab - Huntington Ash Landfill | SO | -2,778 | -59 | -755 | -221 | -386 | -1,197 | -159 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288639 | Envir Liab - Hayden Ash Landfill | SO | -603 | -13 | -164 | -48 | -84 | -260 | -35 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288640 | Envir Liab - Idaho Falls Pole Yard | SO | -2,104 | -44 | -572 | -168 | -293 | -906 | -120 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288642 | Envir Liab - Jordan Plant Substation | SO | -165 | -3 | -45 | -13 | -23 | -71 | -9 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288644 | Envir Liab - Little Mountain Gas Plant | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288645 | Envir Liab - Naughton Plant-FGD Pond 1 | SO | -556 | -12 | -151 | -44 | -77 | -239 | -32 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288646 | Envir Liab - Montague Ranch (CA) | SO | -2 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288648 | Envir Liab - Naughton FGD Pond Closure | SO | -162 | -3 | -44 | -13 | -23 | -70 | -9 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288649 | Envir Liab - Naughton Oil Spill | SO | -7 | 0 | -2 | -1 | -1 | -3 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288650 | Envir Liab - Ogden MGP | SO | -495 | -10 | -135 | -39 | -69 | -213 | -28 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288651 | Envir Liab - Ririe Substation | SO | -40 | -1 | -11 | -3 | -6 | -17 | -2 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288652 | Envir Liab - Olympia MGP | SO | -42 | -1 | -11 | -3 | -6 | -18 | -2 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288653 | Envir Liab - Naughton Plant-FGD Pond 2 | SO | -1,215 | -26 | -330 | -97 | -169 | -523 | -70 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288654 | Envir Liab - Pendleton OR Svc Center | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288655 | Envir Liab - Hunter Plant-Ash Landfill | SO | -2,496 | -53 | -678 | -199 | -347 | -1,075 | -143 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288656 | Envir Liab - Portland Harbor Srce Cntrl | SO | -13,211 | -278 | -3,591 | -1,053 | -1,838 | -5,691 | -757 | -3 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288658 | Envir Liab - Powerdale Hydro Plant | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288660 | Envir Liab - Silver Bell/Telluride | SO | -1,327 | -28 | -361 | -106 | -185 | -572 | -76 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288662 | Envir Liab - Sunnyside WA Svc Center | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288664 | Envir Liab - Tacoma A St. (25% PCRP) | SO | -102 | -2 | -28 | -8 | -14 | -44 | -6 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288666 | Envir Liab - Utah Metals East | SO | -359 | -8 | -97 | -29 | -50 | -154 | -21 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288668 | Envir Liab - Wyodak Fuel Oil Spill | SO | -120 | -3 | -33 | -10 | -17 | -52 | -7 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288675 | Envir Liab - Naughton North Ash Pond | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288676 | Envir Liab - Naughton South Ash Pond | SO | -1,498 | -32 | -407 | -119 | -208 | -645 | -86 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288677 | Envir Liab - NTO Parking Lot-Asbestos | SO | -102 | -2 | -28 | -8 | -14 | -44 | -6 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289025 | DEF REV-DUKE/HERMISTON GAS SALE NOVATION | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289051 | DEFERRED RENT REVENUE AMORT OIL & GAS LE | SG | -391 | -6 | -101 | -32 | -59 | -170 | -23 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289341 | Accrued Royalties-Reg Rcvry-Noncurrent | SE | -7,119 | -99 | -1,715 | -539 | -1,192 | -3,120 | -452 | -2 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289520 | MILL FORK COAL LEASE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289523 | Govt Coal Lease Bonus Payment Liability | SE | 5,006 | 69 | 1,206 | 379 | 838 | 2,194 | 318 | 2 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289530 | SOFTWARE LICENSE PAYMENTS - MICROSOFT | SE | 0 | 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 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289540 | Westmoreland Kemmerer Payable-NonCurr | SG | -3,381 | -49 | -874 | -277 | -509 | -1,472 | -200 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289904 | LAKEVIEW BUYOUT | SG | 0 | 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 | 0 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|--|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|
| 2539900 | OTH DEF CR - OTHER | 289907 | FIRTH COGENERATION BUYOUT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289908 | MONSANTO CONTRACT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289909 | REDDING CONTRACT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289910 | UNIVERSITY OF WYOMING | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289912 | OPTION SALES | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289913 | MCI - F.O.G. WIRE LEASE | SG | -1,245 | -18 | -322 | -102 | -187 | -542 | -74 |
| 2539900 | OTH DEF CR - OTHER | 289914 | AMERICAN ELECTRIC POWER CRP | SG | -1,366 | -20 | -353 | -112 | -205 | -595 | -81 |
| 2539900 | OTH DEF CR - OTHER | 289915 | FOOTCREEK CONTRACT | SG | 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 |
| 2539900 | OTH DEF CR - OTHER | 289924 | TRANSMISSION SERVICE DEPOSITS - C&T | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289925 | TRANSM CONST SECURITY DEPOSITS | SG | -5,687 | -82 | -1,469 | -466 | -855 | -2,476 | -337 |
| 2539900 | OTH DEF CR - OTHER | 289955 | Accrued Right-of-Way Obligations | SG | -2,536 | -36 | -655 | -208 | -381 | -1,104 | -150 |
| 2539900 Total | | | | | -77,611 | -1,506 | -20,675 | -6,190 | -11,160 | -33,544 | -4,516 |
| 2540000 | REGULATORY LIAB | 186149 | Reg Asset - DSM - UT - Balance Reclass | OTHER | 1,832 | 0 | 0 | 0 | 0 | 0 | 1,832 |
| 2540000 | REGULATORY LIAB | 187320 | Reg Asset - Deprec Increase - ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 231010 | Reg Liab Current - Blue Sky | OTHER | -13,470 | 0 | 0 | 0 | 0 | 0 | -13,470 |
| 2540000 | REGULATORY LIAB | 231020 | Reg Liab Current - DSM | OTHER | -12,743 | 0 | 0 | 0 | 0 | 0 | -12,743 |
| 2540000 | REGULATORY LIAB | 231045 | Reg Liab Current - GHG Allowances | OTHER | -1,627 | 0 | 0 | 0 | 0 | 0 | -1,627 |
| 2540000 | REGULATORY LIAB | 231050 | Reg Liab Current - Def Net Power Costs | OTHER | -18,808 | 0 | 0 | 0 | 0 | 0 | -18,808 |
| 2540000 | REGULATORY LIAB | 231055 | Reg Liab Current - Def RECs in Rates | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 231060 | Reg Liab Current - BPA Balancing Accts | OTHER | -3,731 | 0 | 0 | 0 | 0 | 0 | -3,731 |
| 2540000 | REGULATORY LIAB | 231070 | Reg Liab Current - Asset Sale Givebacks | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 231075 | Reg Liab Current - GRC Givebacks | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 231080 | Reg Liab Current - REC Sales | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 231090 | Reg Liab Current - Solar Feed-In | OTHER | -14,635 | 0 | 0 | 0 | 0 | 0 | -14,635 |
| 2540000 | REGULATORY LIAB | 231100 | Reg Liab Current - Other | OTHER | -10,455 | 0 | 0 | 0 | 0 | 0 | -10,455 |
| 2540000 | REGULATORY LIAB | 288001 | Reg Liab - Excess Def Inc Taxes - CA | CA | -1,109 | -1,109 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288002 | Reg Liab - Excess Def Inc Taxes - ID | IDU | -1,598 | 0 | 0 | 0 | 0 | -1,598 | 0 |
| 2540000 | REGULATORY LIAB | 288003 | Reg Liab - Excess Def Inc Taxes - OR | OR | -15,769 | 0 | -15,769 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288004 | Reg Liab - Excess Def Inc Taxes - UT | UT | -13,807 | 0 | 0 | 0 | 0 | -13,807 | 0 |
| 2540000 | REGULATORY LIAB | 288005 | Reg Liab - Excess Def Inc Taxes - WA | WA | -1,327 | 0 | 0 | -1,327 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288006 | Reg Liab - Excess Def Inc Taxes - WY | WYU | -11,956 | 0 | 0 | 0 | -11,956 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288007 | Reg Liab - Excess Def Inc Taxes - FERC | FERC | -18 | 0 | 0 | 0 | 0 | 0 | -18 |
| 2540000 | REGULATORY LIAB | 288021 | Reg Liab-FAS 158 Post-Retirement | SO | -2,880 | -61 | -783 | -230 | -401 | -1,241 | -165 |
| 2540000 | REGULATORY LIAB | 288060 | Reg L-WA Decoupling Mech Jul19-Jun20 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288108 | FAS 109 - WA Flowthrough | WA | -502 | 0 | 0 | -502 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288114 | REG LIABILITY - OR GAIN-SALE EPUD ASSETS | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 2540000 | REGULATORY LIAB | 288115 | REG LIABILITY PROP INS RESERVE | SO | 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 |
| 2540000 | REGULATORY LIAB | 288118 | REG LIABILITY - OR UE134 POWER COST | OTHER | 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 |
| 2540000 | REGULATORY LIAB | 288125 | Powerdale Decom Costs Giveback - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|-------|---------|------|---------|------|-------|------|---------|
| 2540000 | REGULATORY LIAB | 288140 | Reg Liability - WA A&G Credit | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288159 | RegL - Blue Sky - Recl to Curr | OTHER | 13,470 | 0 | 0 | 0 | 0 | 0 | 13,470 |
| 2540000 | REGULATORY LIAB | 288160 | REG LIABILITIES ID IRRIGATION LOAD CONTR | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288161 | RL-Energy Savings Assistance (ESA)-CA | OTHER | -457 | 0 | 0 | 0 | 0 | 0 | -457 |
| 2540000 | REGULATORY LIAB | 288165 | Reg Liab - OR Enrgy | OTHER | -3,120 | 0 | 0 | 0 | 0 | 0 | -3,120 |
| 2540000 | REGULATORY LIAB | 288170 | REG LIABILITY - CA GAIN ON SALE OF ASSET | CA | 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 |
| 2540000 | REGULATORY LIAB | 288172 | REG LIABILITY - ID GAIN ON SALE OF ASSET | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288173 | REG LIABILITY - WY GAIN ON SALE OF ASSET | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288174 | RegL - OR Asset Sale Gain-Balance Recl | OTHER | -1,040 | 0 | 0 | 0 | 0 | 0 | -1,040 |
| 2540000 | REGULATORY LIAB | 288175 | RegL - Asset Sale Givebacks - Recl to Cu | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288176 | Reg Liability - RECs - UT - Amortz | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288177 | Reg Liability - WA REC Deferral | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288180 | Reg Liability - Sale of REC's - OR | OTHER | 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 |
| 2540000 | REGULATORY LIAB | 288182 | Reg Liability - Sale of RECs - WY | OTHER | 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 |
| 2540000 | REGULATORY LIAB | 288184 | Reg Liability - Sale of RECs - WA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288187 | Reg Liability - UT Dunlap REC | OTHER | 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 |
| 2540000 | REGULATORY LIAB | 288189 | Reg Liability - Sale of RECs - UT Contra | OTHER | 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 |
| 2540000 | REGULATORY LIAB | 288231 | Reg Liab - OR 2013 FERC Rate True-Up | OTHER | -6,936 | 0 | 0 | 0 | 0 | 0 | -6,936 |
| 2540000 | REGULATORY LIAB | 288232 | Reg Liab - OR 2017 FERC Rate True-Up | OTHER | -23,699 | 0 | 0 | 0 | 0 | 0 | -23,699 |
| 2540000 | REGULATORY LIAB | 288240 | Reg Liab - WA PCAM - CY 2016 | OTHER | -11,513 | 0 | 0 | 0 | 0 | 0 | -11,513 |
| 2540000 | REGULATORY LIAB | 288241 | Reg Liability - WA PCAM CY2017 | OTHER | -3,064 | 0 | 0 | 0 | 0 | 0 | -3,064 |
| 2540000 | REGULATORY LIAB | 288242 | Contra Reg Liability - WA PCAM CY2017 | OTHER | -153 | 0 | 0 | 0 | 0 | 0 | -153 |
| 2540000 | REGULATORY LIAB | 288243 | Reg Liability - WA PCAM CY2018 | OTHER | -4,777 | 0 | 0 | 0 | 0 | 0 | -4,777 |
| 2540000 | REGULATORY LIAB | 288244 | Reg Liability - WA PCAM Reserve 2016 | OTHER | -358 | 0 | 0 | 0 | 0 | 0 | -358 |
| 2540000 | REGULATORY LIAB | 288245 | Contra Reg Liability - WA PCAM CY2018 | OTHER | -236 | 0 | 0 | 0 | 0 | 0 | -236 |
| 2540000 | REGULATORY LIAB | 288246 | Reg Liability - WA PCAM CY2019 | OTHER | -174 | 0 | 0 | 0 | 0 | 0 | -174 |
| 2540000 | REGULATORY LIAB | 288247 | Contra Reg Liability - WA PCAM CY2019 | OTHER | -9 | 0 | 0 | 0 | 0 | 0 | -9 |
| 2540000 | REGULATORY LIAB | 288250 | Reg Liability -Tax Rev Req Adj - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288281 | Reg Liab-Excess Income Tax Deferral-CA | OTHER | -3,542 | 0 | 0 | 0 | 0 | 0 | -3,542 |
| 2540000 | REGULATORY LIAB | 288282 | Reg Liab-Excess Income Tax Deferral-ID | OTHER | -2,031 | 0 | 0 | 0 | 0 | 0 | -2,031 |
| 2540000 | REGULATORY LIAB | 288283 | Reg Liab-Excess Income Tax Deferral-OR | OTHER | -45,368 | 0 | 0 | 0 | 0 | 0 | -45,368 |
| 2540000 | REGULATORY LIAB | 288284 | Reg Liab-Excess Income Tax Deferral-UT | OTHER | -16,355 | 0 | 0 | 0 | 0 | 0 | -16,355 |
| 2540000 | REGULATORY LIAB | 288285 | Reg Liab-Excess Income Tax Deferral-WA | OTHER | -10,270 | 0 | 0 | 0 | 0 | 0 | -10,270 |
| 2540000 | REGULATORY LIAB | 288286 | Reg Liab-Excess Income Tax Deferral-WY | OTHER | -10,936 | 0 | 0 | 0 | 0 | 0 | -10,936 |
| 2540000 | REGULATORY LIAB | 288290 | RegLiab-Contr Exc Inc Tax Def-OR 18 TAM | OTHER | 232 | 0 | 0 | 0 | 0 | 0 | 232 |
| 2540000 | REGULATORY LIAB | 288295 | RegL - BPA Balancing Accts - Recl to Cur | OTHER | 3,731 | 0 | 0 | 0 | 0 | 0 | 3,731 |
| 2540000 | REGULATORY LIAB | 288400 | Regulatory Liability - OR Balance Consol | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|-------|---------|------|---------|---------|-------|------|---------|
| 2540000 | REGULATORY LIAB | 288405 | Reg Liab-OR Direct Access 5 yr Opt Out | OTHER | -3,655 | 0 | 0 | 0 | 0 | 0 | -3,655 |
| 2540000 | REGULATORY LIAB | 288411 | Reg Liab - WA-Accel Depr 2015 GRC | WA | -27,034 | 0 | 0 | -27,034 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288412 | Reg Liab - Depr Decrease Deferral - OR | OTHER | -5,228 | 0 | 0 | 0 | 0 | 0 | -5,228 |
| 2540000 | REGULATORY LIAB | 288413 | Reg Liab - Depr Decrease Deferral - WA | WA | 7 | 0 | 0 | 7 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288415 | REGULATORY LIABILITY - DEF. BENEFIT- ARC | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288420 | Reg Liab - CA GHG Allowance Revenues | OTHER | 491 | 0 | 0 | 0 | 0 | 0 | 491 |
| 2540000 | REGULATORY LIAB | 288421 | Reg Liab - CY14 CA GHG Allow Revenues | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288422 | Reg Liab - CA Solar (SOMAH)-GHG Funds | OTHER | -2,610 | 0 | 0 | 0 | 0 | 0 | -2,610 |
| 2540000 | REGULATORY LIAB | 288423 | RegL - CA GHG Allowances - Recl to Curr | OTHER | 1,627 | 0 | 0 | 0 | 0 | 0 | 1,627 |
| 2540000 | REGULATORY LIAB | 288424 | RegL - CA GHG Allowances - Balance Recl | OTHER | -1,216 | 0 | 0 | 0 | 0 | 0 | -1,216 |
| 2540000 | REGULATORY LIAB | 288425 | Reg Liab - OR 2012 GRC Giveback | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288435 | RegL - DSM - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288443 | RegL - OR RECs in Rates - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288444 | RegL - UT RECs in Rates - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288445 | RegL - WA RECs in Rates - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288446 | RegL - WY RECs in Rates - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288453 | RegL - OR RECs in Rates - Balance Recl | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288454 | RegL - UT RECs in Rates - Balance Recl | OTHER | -45 | 0 | 0 | 0 | 0 | 0 | -45 |
| 2540000 | REGULATORY LIAB | 288455 | RegL - WA RECs in Rates - Balance Recl | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288456 | RegL - WY RECs in Rates - Balance Recl | OTHER | -7 | 0 | 0 | 0 | 0 | 0 | -7 |
| 2540000 | REGULATORY LIAB | 288459 | Reg Liab - Def RECs in Rates - Reclass | OTHER | -109 | 0 | 0 | 0 | 0 | 0 | -109 |
| 2540000 | REGULATORY LIAB | 288463 | RegL - OR Def Exc NPC - Recl to Curr | OTHER | 7,052 | 0 | 0 | 0 | 0 | 0 | 7,052 |
| 2540000 | REGULATORY LIAB | 288464 | RegL - UT Def Exc NPC - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288465 | RegL - WA Def Exc NPC - Recl to Curr | OTHER | 10,640 | 0 | 0 | 0 | 0 | 0 | 10,640 |
| 2540000 | REGULATORY LIAB | 288466 | RegL - WY Def Exc NPC - Recl to Curr | OTHER | 1,116 | 0 | 0 | 0 | 0 | 0 | 1,116 |
| 2540000 | REGULATORY LIAB | 288470 | Reg L-WA Decoupling Mechanism-Reclass | OTHER | -3,262 | 0 | 0 | 0 | 0 | 0 | -3,262 |
| 2540000 | REGULATORY LIAB | 288474 | RegL - UT Def Exc NPC - Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288475 | RegL - WA Def Exc NPC - Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288476 | RegL - WY Def Exc NPC - Balance Reclass | OTHER | -1,423 | 0 | 0 | 0 | 0 | 0 | -1,423 |
| 2540000 | REGULATORY LIAB | 288479 | Reg Liability - Def NPC Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288481 | RegL - CA Solar Feed-In - Recl to Curr | OTHER | 829 | 0 | 0 | 0 | 0 | 0 | 829 |
| 2540000 | REGULATORY LIAB | 288484 | RegL - UT Solar Feed-In - Recl to Curr | OTHER | 13,806 | 0 | 0 | 0 | 0 | 0 | 13,806 |
| 2540000 | REGULATORY LIAB | 288489 | Reg Liability - SB 1149 Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288491 | RegL - CA Solar Feed-In - Balance Recl | OTHER | -830 | 0 | 0 | 0 | 0 | 0 | -830 |
| 2540000 | REGULATORY LIAB | 288494 | RegL - UT Solar Feed-In - Balance Recl | OTHER | -23,380 | 0 | 0 | 0 | 0 | 0 | -23,380 |
| 2540000 | REGULATORY LIAB | 288700 | REG LIAB - OR INJURIES & DAMAGES RESERVE | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288712 | REG LIAB - OR PROPERTY INSURANCE RESERVE | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288714 | Reg Liab - ID Property Insurance Reserve | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288715 | Reg Liab - UT Property Insurance Reserve | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288716 | Reg Liab - WY Property Insurance Reserve | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288716 | Reg Liab - WY Property Insurance Reserve | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288749 | RegL - Insurance Reserves - Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Miscellaneous Rate Base

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|---------------------|--------|---------------------------------------|-------|-----------------|---------------|----------------|----------------|----------------|-----------------|----------------|------------|-----------------|
| 2540000 | REGULATORY LIAB | 288799 | RegL - GRC Givebacks - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2540000 | REGULATORY LIAB | 288817 | RegL - DSM - CA - Reclass to Current | OTHER | 2,598 | 0 | 0 | 0 | 0 | 0 | 2,598 | | |
| 2540000 | REGULATORY LIAB | 288819 | Reg Liab - DSM - CA - Balance Reclass | OTHER | -2,674 | 0 | 0 | 0 | 0 | 0 | -2,674 | | |
| 2540000 | REGULATORY LIAB | 288827 | RegL - DSM - ID - Reclass to Current | OTHER | 1,472 | 0 | 0 | 0 | 0 | 0 | 1,472 | | |
| 2540000 | REGULATORY LIAB | 288829 | Reg Liab - DSM - ID - Balance Reclass | OTHER | -1,503 | 0 | 0 | 0 | 0 | 0 | -1,503 | | |
| 2540000 | REGULATORY LIAB | 288837 | RegL - DSM - OR - Reclass to Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2540000 | REGULATORY LIAB | 288839 | Reg Liab - DSM - OR - Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2540000 | REGULATORY LIAB | 288847 | RegL - DSM - UT - Reclass to Current | OTHER | 5,468 | 0 | 0 | 0 | 0 | 0 | 5,468 | | |
| 2540000 | REGULATORY LIAB | 288849 | Reg Liab - DSM - UT - Balance Reclass | OTHER | -12,927 | 0 | 0 | 0 | 0 | 0 | -12,927 | | |
| 2540000 | REGULATORY LIAB | 288857 | RegL - DSM - WA - Reclass to Current | OTHER | 2,584 | 0 | 0 | 0 | 0 | 0 | 2,584 | | |
| 2540000 | REGULATORY LIAB | 288859 | Reg Liab - DSM - WA - Balance Reclass | OTHER | -2,916 | 0 | 0 | 0 | 0 | 0 | -2,916 | | |
| 2540000 | REGULATORY LIAB | 288867 | RegL - DSM - WY - Reclass to Current | OTHER | 621 | 0 | 0 | 0 | 0 | 0 | 621 | | |
| 2540000 | REGULATORY LIAB | 288869 | Reg Liab - DSM - WY - Balance Reclass | OTHER | -621 | 0 | 0 | 0 | 0 | 0 | -621 | | |
| 2540000 | REGULATORY LIAB | 288941 | Reg Liab - Protected PP&E ARAM - CA | CA | -580 | -580 | 0 | 0 | 0 | 0 | 0 | | |
| 2540000 | REGULATORY LIAB | 288942 | Reg Liab - Protected PP&E ARAM - ID | IDU | -1,548 | 0 | 0 | 0 | 0 | -1,548 | 0 | | |
| 2540000 | REGULATORY LIAB | 288943 | Reg Liab - Protected PP&E ARAM - OR | OR | -6,776 | 0 | -6,776 | 0 | 0 | 0 | 0 | | |
| 2540000 | REGULATORY LIAB | 288944 | Reg Liab - Protected PP&E ARAM - UT | UT | -11,861 | 0 | 0 | 0 | -11,861 | 0 | 0 | | |
| 2540000 | REGULATORY LIAB | 288945 | Reg Liab - Protected PP&E ARAM - WA | WA | -1,755 | 0 | 0 | -1,755 | 0 | 0 | 0 | | |
| 2540000 | REGULATORY LIAB | 288946 | Reg Liab - Protected PP&E ARAM - WY | WYU | -3,803 | 0 | 0 | 0 | -3,803 | 0 | 0 | | |
| 2540000 | REGULATORY LIAB | 288995 | RegL - Other - Recl to Curr | OTHER | 10,455 | 0 | 0 | 0 | 0 | 0 | 10,455 | | |
| 2540000 Total | | | | | -306,205 | -1,750 | -23,327 | -30,842 | -16,160 | -26,909 | -3,311 | -18 | -203,887 |
| 2541050 | FAS143 ARO REG LIAB | 111595 | ARO/REG DIFF - TROJAN NUCLEAR PLANT | TROJP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2541050 | FAS143 ARO REG LIAB | 111650 | ARO/REG DIFF - TROJAN NUCLEAR PLANT | TROJP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2541050 | FAS143 ARO REG LIAB | 288506 | ARO/REG DIFF - TROJAN NUCLEAR PLANT | TROJD | -2,550 | -36 | -651 | -206 | -391 | -1,112 | -153 | -1 | 0 |
| 2541050 | FAS143 ARO REG LIAB | 288906 | ARO/Reg Diff - Trojan - WA portion | WA | 259 | 0 | 0 | 259 | 0 | 0 | 0 | 0 | 0 |
| 2541050 Total | | | | | -2,291 | -36 | -651 | 53 | -391 | -1,112 | -153 | -1 | 0 |
| Grand Total | | | | | -538,785 | -6,323 | -87,180 | -50,061 | -54,790 | -127,668 | -18,804 | -89 | -193,871 |

B16. WEATHERIZATION REG. ASSETS



Regulatory Assessts

13 Month Average as of June 2019

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 | 0 | INT FREE-PPL | OTHER | 1,048 | 0 | 0 | 0 | 0 | 0 | 1,048 |
| 1242000 | PAC PWR-INT FREE LN | 0 | INT FREE-PPL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242000 | PAC PWR-INT FREE LN | 0 | INT FREE-PPL | WA | 7 | 0 | 7 | 0 | 0 | 0 | 0 |
| 1242000 Total | | | | | 1,056 | 0 | 7 | 0 | 0 | 0 | 1,048 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | INT FREE 5 YR-PPL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | INT FREE 5 YR-PPL | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | INT FREE 5 YR-PPL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | INT FREE 5 YR-PPL | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242100 | PAC PWR-5 YR LOAN | 0 | INT FREE 5 YR-PPL | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242100 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | IDAHO-UPL | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | IDAHO-UPL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | IDAHO-UPL | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | IDAHO-UPL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | IDAHO-UPL | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | IDAHO-UPL | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242300 | IDAHO-INT FREE LOAN | 0 | IDAHO-UPL | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1242300 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243000 | OR 6-1/2% WEATH LOAN | 0 | INT BEARING 6.5%-PPL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243100 | CAL-VAR WEATHER LOAN | 0 | INT BEARING 8%-PPL | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243100 | CAL-VAR WEATHER LOAN | 0 | INT BEARING 8%-PPL | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243100 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | INT BEARING VAR%-PPL | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | INT BEARING VAR%-PPL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | INT BEARING VAR%-PPL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | INT BEARING VAR%-PPL | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243200 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243300 | WTHR LOAN W/BETC(OR) | 0 | TAX CREDIT-PPL | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243300 | WTHR LOAN W/BETC(OR) | 0 | TAX CREDIT-PPL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243300 | WTHR LOAN W/BETC(OR) | 0 | TAX CREDIT-PPL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243300 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243400 | OR EXPERIMENTAL LOAN | 0 | NEW 0% INT-PPL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243400 | OR EXPERIMENTAL LOAN | 0 | NEW 0% INT-PPL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243400 | OR EXPERIMENTAL LOAN | 0 | NEW 0% INT-PPL | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243400 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243500 | WA 12% 12-MONTH LOAN | 0 | WASH BALLOON | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243500 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244100 | ENERGY FINANSWER | 0 | ENERGY FINANSWER | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244100 | ENERGY FINANSWER | 0 | ENERGY FINANSWER | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244100 | ENERGY FINANSWER | 0 | ENERGY FINANSWER | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

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 FINANSWER | 0 | ENERGY FINANSWER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244100 | ENERGY FINANSWER | 0 | ENERGY FINANSWER | UT | 12 | 0 | 0 | 0 | 12 | 0 | 0 |
| 1244100 | ENERGY FINANSWER | 0 | ENERGY FINANSWER | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244100 | ENERGY FINANSWER | 0 | ENERGY FINANSWER | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244100 Total | | | | | 12 | 0 | 0 | 0 | 12 | 0 | 0 |
| 1244200 | PACIFIC ENVIROMENT | 0 | PACIFIC ENVIRON | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244200 | PACIFIC ENVIROMENT | 0 | PACIFIC ENVIRON | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244200 | PACIFIC ENVIROMENT | 0 | PACIFIC ENVIRON | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244200 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244300 | INDUSTRIL FINANSWR | 0 | INDUST FINANSWER | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244300 | INDUSTRIL FINANSWR | 0 | INDUST FINANSWER | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244300 | INDUSTRIL FINANSWR | 0 | INDUST FINANSWER | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244300 | INDUSTRIL FINANSWR | 0 | INDUST FINANSWER | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244300 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244500 | HOME COMFORT | 0 | HOME COMFORT | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244500 | HOME COMFORT | 0 | HOME COMFORT | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1244500 | HOME COMFORT | 0 | HOME COMFORT | CA | 6 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1244500 | HOME COMFORT | 0 | HOME COMFORT | SO | -5 | 0 | -1 | 0 | -1 | -2 | 0 |
| 1244500 | HOME COMFORT | 0 | HOME COMFORT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244500 | HOME COMFORT | 0 | HOME COMFORT | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244500 Total | | | | | 0 | 6 | -1 | 0 | -1 | -2 | 0 |
| 1244900 | FINANSWER 12,000 | 0 | "FINANSWER 12,000" | MT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244900 | FINANSWER 12,000 | 0 | "FINANSWER 12,000" | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1244900 | FINANSWER 12,000 | 0 | "FINANSWER 12,000" | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244900 | FINANSWER 12,000 | 0 | "FINANSWER 12,000" | UT | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 1244900 | FINANSWER 12,000 | 0 | "FINANSWER 12,000" | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244900 | FINANSWER 12,000 | 0 | "FINANSWER 12,000" | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244900 Total | | | | | 0 | 0 | 0 | 0 | 1 | 0 | -1 |
| 1245300 | IRRIGATION FINANSW | 0 | IRRIGATION FINANSWER | OTHER | -20 | 0 | 0 | 0 | 0 | 0 | -20 |
| 1245300 | IRRIGATION FINANSW | 0 | IRRIGATION FINANSWER | CA | 20 | 20 | 0 | 0 | 0 | 0 | 0 |
| 1245300 Total | | | | | 0 | 20 | 0 | 0 | 0 | 0 | -20 |
| 1245400 | RETROFIT ENGY FINANS | 0 | RETRO ENERGY FINANS | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1245400 | RETROFIT ENGY FINANS | 0 | RETRO ENERGY FINANS | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1245400 | RETROFIT ENGY FINANS | 0 | RETRO ENERGY FINANS | UT | -4 | 0 | 0 | 0 | -4 | 0 | 0 |
| 1245400 Total | | | | | 0 | 0 | 0 | 0 | -4 | 0 | 4 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | ELI/GAWL SYSTEM | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | ELI/GAWL SYSTEM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | ELI/GAWL SYSTEM | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | ELI/GAWL SYSTEM | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | ELI/GAWL SYSTEM | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | ELI/GAWL SYSTEM | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019
 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 | ELI/GAWL SYSTEM | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247100 | CSS/ELI SYSTEM LOANS | 0 | CSS/ELI SYSTEM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247100 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247500 | MAJOR CUST ACCTS | 0 | MAJOR CUSTOMERS | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247500 | MAJOR CUST ACCTS | 0 | MAJOR CUSTOMERS | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247500 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | ESC - RESERVE | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | ESC - RESERVE | OTHER | -252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -252 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | ESC - RESERVE | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | ESC - RESERVE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | ESC - RESERVE | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | ESC - RESERVE | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | ESC - RESERVE | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | ESC - RESERVE | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1249000 Total | | | | | -254 | 0 | 0 | -2 | 0 | 0 | 0 | 0 | -252 |
| 1822200 | UNRECOVER-TROJAN | 111494 | UNRECOVERED PLANT - TROJAN - CREDITS - D | TROJP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822200 | UNRECOVER-TROJAN | 111495 | "REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM" | TROJD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822200 | UNRECOVER-TROJAN | 185801 | UNRECOVD PLANT - TROJAN-DR | TROJP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822200 | UNRECOVER-TROJAN | 185802 | UNRECOVD PLANT - TROJAN-CR-DEP'N | TROJP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822200 | UNRECOVER-TROJAN | 185803 | UNRECOVD PLANT - TROJAN-DECOM-DR | TROJD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822200 | UNRECOVER-TROJAN | 185804 | UNRECOVD PLANT - TROJAN-DECOM-CR | TROJD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822200 | UNRECOVER-TROJAN | 185805 | UNRECOVD PLNT - TROJAN-WESTGHOUSE | TROJP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822200 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822230 | UNRECOVER-TRJ-WA GEN | 111496 | UNRECOVERED PLANT - TROJAN - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822230 | UNRECOVER-TRJ-WA GEN | 185808 | UNREC PLANT TROJAN - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822230 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822240 | UNRECOVER-OR GEN | 111497 | UNRECOVERED PLANT - TROJAN - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822240 | UNRECOVER-OR GEN | 185809 | UNREC PLANT TROJAN - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822240 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822410 | UNRECOV PLANT-NAUGHT | 185823 | Reg Asset - CA - Naughton U3 Costs | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822410 | UNRECOV PLANT-NAUGHT | 185824 | Reg Asset - ID - Naughton U3 Costs | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| 1822410 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| 1822600 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822700 | UNRECOVER-POWERDALE | 185821 | UNRECOVERED PLANT - POWERDALE HYDRO PLAN | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1822700 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|----------------------|---------|--|-------|----------------|----------|----------|----------|-------------|----------|------------|----------|
| 1823000 | DSR REGULATORY ASSET | 0 | DSR REGULATORY ASSETS | IDU | -68 | 0 | 0 | 0 | 0 | -68 | 0 | 0 |
| 1823000 | DSR REGULATORY ASSET | 0 | DSR REGULATORY ASSETS | OTHER | -10,174 | 0 | 0 | 0 | 0 | 0 | 0 | -10,174 |
| 1823000 | DSR REGULATORY ASSET | 0 | DSR REGULATORY ASSETS | WYP | -416 | 0 | 0 | 0 | -416 | 0 | 0 | 0 |
| 1823000 | DSR REGULATORY ASSET | 101218 | ENERGY FINANSWER - UT 1996 | UT | 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 |
| 1823000 | DSR REGULATORY ASSET | 1823000 | DSR REGULATORY ASSETS | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823000 | DSR REGULATORY ASSET | 1823000 | DSR REGULATORY ASSETS | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823000 | DSR REGULATORY ASSET | 1823000 | DSR REGULATORY ASSETS | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823000 Total | | | | | -10,658 | 0 | 0 | 0 | -416 | 0 | -68 | 0 |
| 1823020 | IDAI COSTS -NO CALIF | 111499 | "REG ASSET-IDAI COSTS, NORCA DIR ACCESS" | CA | 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 |
| 1823020 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187002 | OREGON DIRECT ACCESS | OTHER | 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 |
| 1823040 | OR D/R ACC | 187006 | SB 1149 IMPLEMENTATION COSTS-SMALL NON- | OTHER | 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 |
| 1823040 | OR D/R ACC | 187702 | SCH 292 DEF TRANSITION ADJ REG ASSET | OTHER | 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 |
| 1823040 | OR D/R ACC | 187704 | SCH 294 DEF TRANSITION ADJ REG ASSET | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187708 | SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC | OTHER | 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 |
| 1823040 | OR D/R ACC | 187728 | SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC | OTHER | 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 |
| 1823040 | OR D/R ACC | 187744 | SCH 294-27 TRANSITION ADJ BAL ACCT | OTHER | 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 |
| 1823040 | OR D/R ACC | 187765 | IMPLEMENTATION COST II - NONRESIDENTIAL | OTHER | 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 |
| 1823040 | OR D/R ACC | 187767 | IMPLEMENTATION COST 3 - RESIDENTIAL | OTHER | 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 |
| 1823040 | OR D/R ACC | 187769 | IMPLEMENTATION COST 3 - NON RES LARGE | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187771 | SB1149 IMPLEMENTATION COSTS 4 - RESIDEN | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187772 | SB1149 IMPLEMENTATION COSTS 4 - SMALL N | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187773 | SB1149 IMPLEMENTATION COSTS 4 - LARGE NO | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187774 | SB1149 Implementation Costs 5 - Resident | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187775 | SB1149 IMPLEMENTATION COSTS 5 - SMALL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187776 | SB1149 IMPLEMENTATION COSTS 5 - LARGE N | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187777 | SB1149 Implementation Costs Phase VI - R | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187778 | SB1149 Implementation Costs VI - Small | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187779 | SB1149 Implementation Costs VI - Large N | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187780 | IMPLEMENT COST 7 RESIDENTIAL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187781 | IMPLEMENT COST 7 NON-RESIDENTIAL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

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 | 187782 | IMPLEMENT COST 7 NON-RESIDENTIAL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 | OR D/R ACC | 187799 | Reg Asset - SB 1149 Balance Reclas | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823040 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823106 | FAS106 REG AST DEF | 187010 | FAS 106 REGULATORY ASSET - WYP | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823106 | FAS106 REG AST DEF | 187011 | FAS 106 REGULATORY - WYU | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823106 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823109 | FAS109 INC TAX REG | 187034 | FAS 109 - WA FLOWTHROUGH | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823109 | FAS109 INC TAX REG | 187626 | Contra FAS 158/109 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823109 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823150 | FAS143 ARO REG ASSET | 187503 | ARO/REG DIFF - DEER CREEK MINE RECLAMA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823150 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823600 | P & M ARBITRATION | 187040 | PITTSBERG - MIDWAY ARBITRATION | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823600 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 120099 | Contra M&S - Deer Creek Mine M&S | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 132929 | Contra Ppd - Deer Creek Ppd Royalties | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 140218 | Contra PP&E - Deer Creek EPIS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 140258 | Contra PP&E - Deer Creek ARO Asset | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 145218 | Contra PP&E A/D - Deer Creek EPIS A/D | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 145258 | Contra PP&E A/D - Deer Creek ARO Asset | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 146208 | Contra PP&E A/D - Deer Creek Intang A/D | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 148908 | Contra PP&E - Deer Creek CWIP | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 184758 | Contra PP&E - Deer Creek PS&I | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186801 | Reg Asset-Deer Creek-Elec Plt In Svc | SE | 69,504 | 965 | 16,747 | 5,259 | 11,635 | 30,463 | 4,412 | 23 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186802 | Reg Asset-Deer Creek-EPIS Intangibles | SE | 1,078 | 15 | 260 | 82 | 180 | 472 | 68 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186805 | Reg Asset-Deer Creek-CWIP | SE | 3,960 | 55 | 954 | 300 | 663 | 1,736 | 251 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186806 | Reg Asset-Deer Creek-PS&I | SE | 1,614 | 22 | 389 | 122 | 270 | 707 | 102 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186811 | Reg Asset-Deer Creek Sale-EPIS | SE | 9,902 | 137 | 2,386 | 749 | 1,658 | 4,340 | 629 | 3 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186812 | Contra RA-DCM PP&E-OR-To G/L Bal Acct | OR | 266 | 0 | 266 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186815 | Reg Asset-Deer Creek Sale-CWIP | SE | 94 | 1 | 23 | 7 | 16 | 41 | 6 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186816 | Contra RA-DCM PP&E-To Joint Owners | SE | -4,630 | -64 | -1,116 | -350 | -775 | -2,029 | -294 | -2 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adj | OR | -1,275 | 0 | -1,275 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adj | SE | -77,241 | -1,072 | -18,611 | -5,844 | -12,930 | -33,854 | -4,904 | -26 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adj | CA | 1,185 | 1,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adj | UT | 276 | 0 | 0 | 0 | 0 | 276 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adj | WA | 5,314 | 0 | 0 | 5,314 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186817 | Contra RA-DCM PP&E-Amortz & Oth Adj | WYU | 3,184 | 0 | 0 | 0 | 3,184 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186820 | Reg Asset-Deer Creek Mine ARO | SE | 7,678 | 107 | 1,850 | 581 | 1,285 | 3,365 | 487 | 3 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186825 | Reg Asset-Deer Creek Mine M&S | SE | 4,492 | 62 | 1,082 | 340 | 752 | 1,969 | 285 | 2 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186826 | Reg Asset-Deer Creek-Prepaid Royalties | SE | 843 | 12 | 203 | 64 | 141 | 369 | 54 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186828 | Reg Asset-Deer Creek-Recovery Royalties | SE | 7,119 | 99 | 1,715 | 539 | 1,192 | 3,120 | 452 | 2 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | 186829 | Contra RA-DCM Closure-Royalties Amortz | WYU | -54 | 0 | 0 | 0 | -54 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|----------------------|-----------------------------|---|-------|----------------|--------------|---------------|--------------|---------------|---------------|--------------|-----------|----------------|
| 1823700 | OTH REGA-ENERGY WEST 186830 | Reg Asset-Deer Creek-Union Suppl Ben | SE | 1,612 | 22 | 388 | 122 | 270 | 706 | 102 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186833 | Reg Asset-Deer Creek-Nonunion Severance | SE | 2,500 | 35 | 602 | 189 | 419 | 1,096 | 159 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186835 | Reg Asset-Deer Creek-Misc Closure Costs | SE | 44,685 | 620 | 10,767 | 3,381 | 7,480 | 19,585 | 2,837 | 15 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186836 | Contra RA-DCM Closure-To Joint Owners | SE | -2,828 | -39 | -681 | -214 | -473 | -1,239 | -180 | -1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186837 | Contra RA-DCM Closure-Amortz & Oth Adjs | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186837 | Contra RA-DCM Closure-Amortz & Oth Adjs | UT | 4,290 | 0 | 0 | 0 | 0 | 4,290 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186837 | Contra RA-DCM Closure-Amortz & Oth Adjs | WYU | -9,327 | 0 | 0 | 0 | -9,327 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186839 | Reg Asset-Deer Creek-Tax Flow-Through | SE | 2,979 | 41 | 718 | 225 | 499 | 1,306 | 189 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186840 | Contra Reg Asset-Deer Creek Aband | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186841 | Contra Reg Asset-Deer Creek Aband-CA | CA | -1,332 | -1,332 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186844 | Contra Reg Asset-Deer Creek Aband-UT | UT | -924 | 0 | 0 | 0 | 0 | -924 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186845 | Contra Reg Asset-Deer Creek Aband-WA | WA | -5,972 | 0 | 0 | -5,972 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186846 | Contra Reg Asset-Deer Creek Aband-WY | WYU | -376 | 0 | 0 | 0 | -376 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186851 | Contra Reg Asset-Deer Creek Closure-CA | CA | -1,130 | -1,130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186852 | CONTRA REG ASSET-DEER CREEK CLOSURE-ID | IDU | -1,527 | 0 | 0 | 0 | 0 | 0 | -1,527 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186853 | Contra Reg Asset-Deer Creek Closure-OR | OR | -7,363 | 0 | -7,363 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186854 | CONTRA REG ASSET-DEER CREEK CLOSURE-UT | UT | -2,533 | 0 | 0 | 0 | 0 | -2,533 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186855 | Contra Reg Asset-Deer Creek Closure-WA | WA | -5,068 | 0 | 0 | -5,068 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186856 | CONTRA REG ASSET-DEER CREEK CLOSURE-WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186860 | RA-Deer Creek-ROR Offset-Assets Sold | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186860 | RA-Deer Creek-ROR Offset-Assets Sold | UT | -1,541 | 0 | 0 | 0 | 0 | -1,541 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186860 | RA-Deer Creek-ROR Offset-Assets Sold | WYU | -107 | 0 | 0 | 0 | -107 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | IDU | -806 | 0 | 0 | 0 | 0 | 0 | -806 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | UT | -5,223 | 0 | 0 | 0 | 0 | -5,223 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | WYU | -419 | 0 | 0 | 0 | -419 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186862 | RA-Deer Creek-ROR Offset-Fossil Rock | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186862 | RA-Deer Creek-ROR Offset-Fossil Rock | UT | -4,933 | 0 | 0 | 0 | 0 | -4,933 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186862 | RA-Deer Creek-ROR Offset-Fossil Rock | WYU | -343 | 0 | 0 | 0 | -343 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186863 | RA-Deer Creek-ROR Offset-Note Intrst-ID | IDU | -164 | 0 | 0 | 0 | 0 | 0 | -164 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186864 | RA-Deer Creek-ROR Offset-Oregon Assets | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186870 | RA-DC ROR Offset-Assets Sold-Amortz | WYP | 103 | 0 | 0 | 0 | 103 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186871 | RA-DC ROR Offset-Fuel Inventory-Amortz | WYP | 312 | 0 | 0 | 0 | 312 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186872 | RA-DC ROR Offset-Fossil Rock-Amortz | WYP | 257 | 0 | 0 | 0 | 257 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186881 | Reg Asset-UMWA Pension Trust Oblig | SE | 115,119 | 1,598 | 27,738 | 8,710 | 19,271 | 50,455 | 7,308 | 39 | 0 |
| 1823700 | OTH REGA-ENERGY WEST 186886 | Contra RA-UMWA Pens W/D-To Joint Owners | OTHER | -4,648 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,648 |
| 1823700 | OTH REGA-ENERGY WEST 186891 | Contra Reg Asset-UMWA Pension Trust-CA | OTHER | -1,807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,807 |
| 1823700 | OTH REGA-ENERGY WEST 186895 | Contra Reg Asset-UMWA Pension Trust-WA | OTHER | -8,104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8,104 |
| 1823700 | OTH REGA-ENERGY WEST 187593 | Contra ARO/Reg Diff - Deer Creek Mine | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 Total | | | | 138,691 | 1,339 | 37,041 | 8,535 | 24,783 | 72,021 | 9,468 | 63 | -14,559 |
| 1823870 | DEFERRED PENSION 111550 | REG ASSET-FAS87/88 PENSION UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | | |
|----------------------|----------------------|--------|---|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|----------|
| 1823870 | DEFERRED PENSION | 187017 | FAS 158 Pen Liab Adj | SO | 439,093 | 9,257 | 119,358 | 35,006 | 61,082 | 189,142 | 25,144 | 104 | 0 |
| 1823870 | DEFERRED PENSION | 187018 | CONTRA FAS 158 PENSION REG ASSET | SO | -11,892 | -251 | -3,233 | -948 | -1,654 | -5,123 | -681 | -3 | 0 |
| 1823870 | DEFERRED PENSION | 187104 | FAS 87/88 PENSION UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187600 | Contra Pension Reg Asset MMT & CTG - OR | OR | -136 | 0 | -136 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187601 | Contra Pension Reg Asset MMT & CTG - WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187602 | Reg Asset - Pension MMT - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187604 | Contra Pension Reg Asset MMT & CTG - CA | CA | -12 | -12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187605 | Contra Pension Reg Asset CTG - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187607 | Contra Reg Asset 2016 Pension Plan CTG | SO | -1,641 | -35 | -446 | -131 | -228 | -707 | -94 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187621 | Reg Asset FAS - 158 | SO | -7,595 | -160 | -2,064 | -605 | -1,056 | -3,271 | -435 | -2 | 0 |
| 1823870 | DEFERRED PENSION | 187622 | Reg Asset - Post-Ret MMT - OR | OR | 26 | 0 | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187623 | Reg Asset - Post-Ret MMT - WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187624 | Reg Asset - Post-Ret MMT - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187627 | Reg Asset - Post-Ret MMT - CA | CA | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187629 | Reg Asset - Post-Ret - Settlement Loss | CA | -127 | -127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187629 | Reg Asset - Post-Ret - Settlement Loss | SO | 8,323 | 175 | 2,262 | 664 | 1,158 | 3,585 | 477 | 2 | 0 |
| 1823870 | DEFERRED PENSION | 187629 | Reg Asset - Post-Ret - Settlement Loss | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187629 | Reg Asset - Post-Ret - Settlement Loss | WA | -660 | 0 | 0 | -660 | 0 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187629 | Reg Asset - Post-Ret - Settlement Loss | WYU | -1,059 | 0 | 0 | 0 | -1,059 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187640 | Reg Asset-PostRet Sttlmt Loss-CC-UT | UT | 1,252 | 0 | 0 | 0 | 0 | 1,252 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187641 | Reg Asset-PostRet Sttlmt Loss-CC-WY | WYU | 22 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187649 | Reg Asset-FAS 158 Post-Ret - Reclass | SO | 2,880 | 61 | 783 | 230 | 401 | 1,241 | 165 | 1 | 0 |
| 1823870 Total | | | | | 428,477 | 8,911 | 116,550 | 33,554 | 58,664 | 186,120 | 24,576 | 102 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 102465 | UTAH METALS CLEANUP | SO | 342 | 7 | 93 | 27 | 48 | 147 | 20 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 102570 | D-SM RETAIL MINOR SITES | SO | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103408 | D-SM RETAIL MINOR SITES | SO | 3,300 | 70 | 897 | 263 | 459 | 1,422 | 189 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103410 | D-SM RETAIL MINOR SITES | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103411 | D-SM RETAIL MINOR SITES | SO | 14 | 0 | 4 | 1 | 2 | 6 | 1 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103412 | D-SM RETAIL MINOR SITES | SO | 94 | 2 | 25 | 7 | 13 | 40 | 5 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103413 | D-SM RETAIL MINOR SITES | SO | 236 | 5 | 64 | 19 | 33 | 102 | 13 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103416 | ASTORIA YOUNGS BAY CLEANUP | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103417 | ASTORIA YOUNGS BAY CLEANUP | SO | -3 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103418 | ASTORIA YOUNGS BAY CLEANUP | SO | 21 | 0 | 6 | 2 | 3 | 9 | 1 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103419 | ASTORIA YOUNGS BAY CLEANUP | SO | 176 | 4 | 48 | 14 | 24 | 76 | 10 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103420 | ASTORIA YOUNGS BAY CLEANUP | SO | 290 | 6 | 79 | 23 | 40 | 125 | 17 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103422 | SILVER BELL MINE ENVIRONMENTAL REMED | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103423 | SILVER BELL MINE ENVIRONMENTAL REMED | SO | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103424 | SILVER BELL MINE ENVIRONMENTAL REMED | SO | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103425 | SILVER BELL MINE ENVIRONMENTAL REMED | SO | 37 | 1 | 10 | 3 | 5 | 16 | 2 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103426 | SILVER BELL MINE ENVIRONMENTAL REMED | SO | 5,644 | 119 | 1,534 | 450 | 785 | 2,431 | 323 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT | 103436 | WASHINGTON NON-DEFERRED COSTS | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assessts

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|-----------------------------|---|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823910 | ENVIR CST UNDR AMORT 103437 | WASHINGTON NON-DEFERRED COSTS | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103438 | WASHINGTON NON-DEFERRED COSTS | WA | -16 | 0 | 0 | -16 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103439 | WASHINGTON NON-DEFERRED COSTS | WA | -46 | 0 | 0 | -46 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103440 | WASHINGTON NON-DEFERRED COSTS | WA | -93 | 0 | 0 | -93 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103445 | American Barrel (UT) | SO | 355 | 7 | 97 | 28 | 49 | 153 | 20 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103446 | Astoria/Unocal (Downtown) | SO | 718 | 15 | 195 | 57 | 100 | 309 | 41 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103447 | Big Fork Hydro Plant (MT) | SO | 326 | 7 | 88 | 26 | 45 | 140 | 19 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103448 | Bridger Coal Fuel Oil Spill | SO | 367 | 8 | 100 | 29 | 51 | 158 | 21 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103449 | Bridger FGD Pond 1 Closure | SO | 586 | 12 | 159 | 47 | 82 | 252 | 34 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103450 | Bridger Plant Oil Spills | SO | 362 | 8 | 98 | 29 | 50 | 156 | 21 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103451 | Cedar Stream Plant (UT) | SO | 31 | 1 | 8 | 2 | 4 | 13 | 2 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103452 | Dave Johnston Oil Spill | SO | 936 | 20 | 254 | 75 | 130 | 403 | 54 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103453 | Eugene MGP (50% PCRCP) | SO | 100 | 2 | 27 | 8 | 14 | 43 | 6 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103454 | Everett MGP (2/3 PCRCP) | SO | 8 | 0 | 2 | 1 | 1 | 4 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103455 | Hunter Fuel Oil Spills | SO | 106 | 2 | 29 | 8 | 15 | 45 | 6 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103456 | Huntington Ash Landfill | SO | 250 | 5 | 68 | 20 | 35 | 108 | 14 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103457 | Idaho Falls Pole Yard | SO | 1,047 | 22 | 285 | 83 | 146 | 451 | 60 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103458 | Jordan Plant Substation | SO | 93 | 2 | 25 | 7 | 13 | 40 | 5 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103459 | Little Mountain Gas Plant | SO | 647 | 14 | 176 | 52 | 90 | 279 | 37 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103460 | Montague Ranch (CA) | SO | 84 | 2 | 23 | 7 | 12 | 36 | 5 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103461 | Naughton FGD Pond Closure | SO | 165 | 3 | 45 | 13 | 23 | 71 | 9 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103462 | Ogden MGP | SO | 2,681 | 57 | 729 | 214 | 373 | 1,155 | 154 | 1 |
| 1823910 | ENVIR CST UNDR AMORT 103464 | Powerdale Hydro Plant | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103465 | Tacoma A St. (25% PCRCP) | SO | 23 | 0 | 6 | 2 | 3 | 10 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103466 | Portland Harbor Service Ctr | SO | 2,546 | 54 | 692 | 203 | 354 | 1,097 | 146 | 1 |
| 1823910 | ENVIR CST UNDR AMORT 103467 | Wyodak Fuel Oil Spill | SO | 68 | 1 | 18 | 5 | 9 | 29 | 4 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103585 | CLINE FALLS-HYDRO | SO | 74 | 2 | 20 | 6 | 10 | 32 | 4 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103737 | Geneva Rock Bldg - Hunter Plant | SO | 23 | 0 | 6 | 2 | 3 | 10 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103851 | Alturas Service Center (CA) | SO | 6 | 0 | 2 | 0 | 1 | 2 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103852 | Pendleton Service Center (OR) | SO | 4 | 0 | 1 | 0 | 0 | 2 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103853 | Sunnyside Service Center (WA) | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103940 | D-SM Retail Minor Sites - RMP - 2012 | SO | 217 | 5 | 59 | 17 | 30 | 94 | 12 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103941 | D-SM Retail Minor Sites - RMP - 2013 | SO | 327 | 7 | 89 | 26 | 46 | 141 | 19 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103942 | D-SM Retail Minor Sites - RMP - 2014 | SO | 619 | 13 | 168 | 49 | 86 | 267 | 35 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103944 | D-SM Retail Minor Sites - RMP - 2008 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103945 | D-SM Retail Minor Sites - RMP - 2009 | SO | 10 | 0 | 3 | 1 | 1 | 4 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103946 | D-SM Retail Minor Sites - RMP - 2010 | SO | 94 | 2 | 26 | 8 | 13 | 41 | 5 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103947 | D-SM Retail Minor Sites - RMP - 2011 | SO | 142 | 3 | 39 | 11 | 20 | 61 | 8 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103948 | WASHINGTON NON-DEFERRED COSTS-SPPC PACIF | WA | -131 | 0 | 0 | -131 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103949 | WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY | WA | -107 | 0 | 0 | -107 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103950 | WASHINGTON NON-DEFERRED COSTS-REMIADIATIO | WA | -136 | 0 | 0 | -136 | 0 | 0 | 0 | 0 |



Regulatory Assessts

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|-----------------------------|--|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823910 | ENVIR CST UNDR AMORT 103951 | WASHINGTON NON-DEFERRED COSTS-REME | WA | -526 | 0 | 0 | -526 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103952 | WASHINGTON NON-DEFERRED COSTS-REME | WA | -145 | 0 | 0 | -145 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103953 | Wash Non-Def Costs - SPPC - RMP - 2012 | WA | -76 | 0 | 0 | -76 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103954 | Wash Non-Def Costs - SPPC - RMP - 2013 | WA | -129 | 0 | 0 | -129 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103955 | Wash Non-Def Costs - SPPC - RMP - 2014 | WA | -275 | 0 | 0 | -275 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 103961 | D-SM RETAIL MINOR SITES - RMP | SO | 2,095 | 44 | 569 | 167 | 291 | 902 | 120 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104072 | FREEPORT SUBSTATION | SO | 79 | 2 | 22 | 6 | 11 | 34 | 5 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104108 | Bors Property (OR) - 2016 | SO | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104112 | Carbon Ash Spill (UT) - 2016 | SO | 3,039 | 64 | 826 | 242 | 423 | 1,309 | 174 | 1 |
| 1823910 | ENVIR CST UNDR AMORT 104143 | Hunter Fuel Oil Spills - 2017 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104144 | Naughton Oil Spill | SO | 20 | 0 | 5 | 2 | 3 | 9 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104175 | Ririe Substation | SO | 11 | 0 | 3 | 1 | 2 | 5 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104177 | Bridger Plant - FGD Pond 1 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104197 | Bridger Plant - FGD Pond 1 | SO | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104198 | Bridger Plant - FGD Pond 2 | SO | 2 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104199 | Naughton Plant - FGD Pond 1 | SO | 18 | 0 | 5 | 1 | 3 | 8 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104200 | Naughton Plant - FGD Pond 2 | SO | 33 | 1 | 9 | 3 | 5 | 14 | 2 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104201 | Huntington Plant Ash Landfill | SO | 19 | 0 | 5 | 2 | 3 | 8 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104202 | Dave Johnston Pond 4A & 4B | SO | 26 | 1 | 7 | 2 | 4 | 11 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104203 | Colstrip Pond | SO | 6 | 0 | 2 | 0 | 1 | 3 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104204 | Cholla Ash-Flyash Pond | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104205 | Naughton North Ash Pond | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104206 | Naughton South Ash Pond | SO | 17 | 0 | 5 | 1 | 2 | 7 | 1 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104210 | American Barrel (UT)-WA | WA | -7 | 0 | 0 | -7 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104211 | Astoria/Unocal (Downtown)-WA | WA | -13 | 0 | 0 | -13 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104212 | ASTORIA YOUNGS BAY CLEANUP-WA | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104213 | Big Fork Hydro Plant (MT)-WA | WA | -6 | 0 | 0 | -6 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104214 | Bors Property (OR) - WA | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104215 | Bridger Coal Fuel Oil Spill - WA | WA | -9 | 0 | 0 | -9 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104216 | Bridger FGD Pond 1 Closure-WA | WA | -8 | 0 | 0 | -8 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104218 | Bridger Plant - FGD Pond 1-WA | WA | -3 | 0 | 0 | -3 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104219 | Bridger Plant - FGD Pond 2-WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104220 | Bridger Plant Oil Spills-2018 | WA | -5 | 0 | 0 | -5 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104221 | Carbon Ash Spill (UT) - WA | WA | -13 | 0 | 0 | -13 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104222 | Cedar Steam - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104223 | Colstrip Pond - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104224 | Cholla Ash - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104225 | DJ Oil Spill - WA | WA | -4 | 0 | 0 | -4 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104226 | DJ 4A&4B - WA | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104227 | Eugene MGP (50%PCRP) - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104228 | Everett MGP (2/3 PCRP) - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-----------------------------|------------------------------------|-------|---------------|------------|--------------|------------|--------------|---------------|--------------|----------|
| 1823910 | ENVIR CST UNDR AMORT 104229 | Hunter Plant - WA | WA | -7 | 0 | 0 | -7 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104230 | Huntington Ash- WA | WA | -4 | 0 | 0 | -4 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104231 | Idaho Falls Pole Yard- WA | WA | -14 | 0 | 0 | -14 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104232 | Jordan Plant Substation- WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104233 | Montague Ranch - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104234 | Naughton Plant FGDP 1 - WA | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104235 | Naughton Plant FGDP 2 - WA | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104236 | Naughton Plant FGDP Closure - WA | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104237 | Naughton Oil Spill - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104239 | Naughton South Ash Pond - WA | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104240 | Ogden MGP - WA | WA | -19 | 0 | 0 | -19 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104241 | Olympia - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104242 | Portland Harbor Srce Cntrl - WA | WA | -43 | 0 | 0 | -43 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104244 | Silver Bell/Telluride - WA | WA | -71 | 0 | 0 | -71 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104245 | Tacoma A St. (25% PCRPR) - WA | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104246 | Utah Metal East - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104247 | Wyodak Oil Spill - WA | WA | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104248 | Hunter Fuel Oil Spill-WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104268 | Rocky Mountain - WA | WA | -32 | 0 | 0 | -32 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104269 | Pac Power - WA | WA | -54 | 0 | 0 | -54 | 0 | 0 | 0 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104296 | NTO Parking Lot-Asbestos 2018 | SO | 114 | 2 | 31 | 9 | 16 | 49 | 7 | 0 |
| 1823910 | ENVIR CST UNDR AMORT 104297 | NTO Parking Lot Asbestos - WA 2018 | WA | -5 | 0 | 0 | -5 | 0 | 0 | 0 | 0 |
| 1823910 Total | | | | 26,679 | 605 | 7,799 | 275 | 3,991 | 12,359 | 1,643 | 7 |
| 1823920 | DSR COSTS AMORTIZED 0 | DSR COST AMORT | IDU | 68 | 0 | 0 | 0 | 0 | 68 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 0 | DSR COST AMORT | OTHER | 110,300 | 0 | 0 | 0 | 0 | 0 | 0 | 110,300 |
| 1823920 | DSR COSTS AMORTIZED 101072 | LOW INCOME CA 95 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101077 | HASSLEFREE EFF 95 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101092 | REGIONAL MOBILE HOME (MAP) CA 1995 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101096 | HOME COMFORT CA 95 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101103 | IRRIGATION CA 95 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101180 | SUPERFUND | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101181 | IND FINANSWER 92 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101182 | IND FINANSWER 93 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101183 | IND FINANSWER 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101184 | IND FINANSWER 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101185 | IND FINANSWER 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101186 | SUPERFUND 91 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101187 | COMM BUILDING 92 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101188 | COMM BUILDING 93 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101189 | COMM BUILDING 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101190 | COMM BUILDING 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920 | DSR COSTS AMORTIZED 101194 LOW INCOME 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101195 LOW INCOME 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101196 LOW INCOME 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101198 RFP CES/WAY 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101199 RFP CES/WAY 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101200 RFP CES/WAY 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101202 MAJOR CUSTOMERS 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101203 MAJOR CUSTOMERS 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101204 MAJOR CUSTOMERS 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101206 COMMERCIAL CODES95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101207 SCHEDULE 5 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101208 SCHEDULE 5 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101210 "RFP LOW INCOME, UT 1996" | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101213 ENERGY FINANSWER91 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101214 ENERGY FINANSWER92 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101215 ENERGY FINANSWER93 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101216 ENERGY FINANSWER - UT 1994 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101217 ENERGY FINANSWER - UT 1995 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101221 COMM COMPETITIVE93 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101222 COMM RETROFIT 93 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101223 FINANSWER 12000 92 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101224 FINANSWER 12000 93 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101225 "FINANSWER 12,000 - UTAH 1994" | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101226 WHOLESALE PURCH 92 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101228 EF SCHOOLS 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101230 REFRIGERATION 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101231 REFRIGERATION 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101232 REFRIGERATION 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101237 SUPER GOOD CENTS95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101239 HEAT PUMP H PRO 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101240 HEAT PUMP H PRO 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101241 HEAT PUMP H PRO 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101242 DSM OTHER PROGS 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101243 DSM OTHER PROGS 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101244 DSM OTHER PROGS 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101245 ECONS 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101246 ECONS 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101247 ECONS 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101248 RFP EUA ONSITE 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101249 RFP EUA ONSITE 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101250 RFP EUA ONSITE 96 | UT | 0 | 0 | 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 |
|-----------------|---|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED 101253 MAJOR CUSTOMER 95 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101254 MAJOR CUSTOMER 96 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101255 MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101258 ENERGY FINANSWER95 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101259 ENERGY FINANSWER96 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101260 "ENERGY FINANCSE, WYO-P 1997" | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101261 "ENERGY FINANCSE, WYO-P 1998" | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101262 MAP 96 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101264 IND FINANSWER 95 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101265 IND FINANSWER 96 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101266 INDUSTRIAL FINANSWER - WYOMING P - 1997 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101267 INDUSTRIAL FINANSWER - WYOMING P - 1998 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101270 COMMERCIAL RETROFIT - WYOMING P 1998 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101274 REFRIGERATION 95 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101278 SUPER GOOD CENTS WYP 1995 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101279 SUPER GOOD CENTS WYP 1996 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101280 SUPER GOOD CENTS WYP 1997 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101281 SUPER GOOD CENTS WYP 1998 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101285 REFRIGERATION 95 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101288 ENERGY FINANSWER95 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101292 IND FINANSWER 95 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101293 IND FINANSWER 96 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101294 INDUSTRIAL FINANSWER - WYOMING U 1997 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101295 INDUSTRIAL FINANSWER - WYOMING U 1998 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101299 SUPER GOOD CENTS95 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101902 ENERGY FINANSWER - WY PPL 1999 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101903 INDUSTRIAL FINANSWER - WY PPL 1999 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101944 COMMERCIAL RETROFIT - WYOMING - PPL 2000 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101945 ENERGY FINANSWER-WYOMING - PPL 2000 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101946 INDUSTRIAL FINANSWER-WYOMING - PPL 2000 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101947 SELF AUDIT - WYOMING - PPL 2000 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101948 SPECIAL CONTRACTS-DSM-WY-PPL 2001 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101949 SELF AUDIT - WYOMING - UP&L 2000 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 101998 OREGON - DECOUPLING - 2000 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102030 ENERGY FINANSWER - WASHINGTON | OTHER | 5,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,065 |
| 1823920 | DSR COSTS AMORTIZED 102032 INDUSTRIAL FINANSWER - WASHINGTON | OTHER | 26,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,337 |
| 1823920 | DSR COSTS AMORTIZED 102033 LOW INCOME - WASHINGTON | OTHER | 10,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,718 |
| 1823920 | DSR COSTS AMORTIZED 102034 SELF AUDIT - WASHINGTON | OTHER | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823920 | DSR COSTS AMORTIZED 102036 COMMERCIAL SMALL RETROFIT - WASHINGTON | OTHER | 788 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 788 |
| 1823920 | DSR COSTS AMORTIZED 102037 INDUSTRIAL SMALL RETROFIT - WASHINGTON | OTHER | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 1823920 | DSR COSTS AMORTIZED 102038 COMMERCIAL RETROFIT LIGHTING - WASHINGTO | OTHER | 624 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 624 |



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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 |
|-----------------|---------------------|---------------------|--|-------|----------|-------|--------|------|---------|------|-------|------|----------|
| 1823920 | DSR COSTS AMORTIZED | 102039 | INDUSTRIAL RETROFIT LIGHTING-WA | OTHER | 88 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 88 |
| 1823920 | DSR COSTS AMORTIZED | 102040 | NEEA - WASHINGTON | OTHER | 11,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,185 |
| 1823920 | DSR COSTS AMORTIZED | 102043 | ENERGY CODE DEVELOPMENT | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 102044 | HOME COMFORT - WASHINGTON | OTHER | 162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 162 |
| 1823920 | DSR COSTS AMORTIZED | 102045 | WEATHERIZATION - WASHINGTON | OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 1823920 | DSR COSTS AMORTIZED | 102046 | HASSLE FREE | OTHER | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 1823920 | DSR COSTS AMORTIZED | 102067 | COMMERCIAL RETROFIT - WYOMING - PPL 2001 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102068 | ENERGY FINANSWER - WYOMING PPL - 2001 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102069 | INDUSTRIAL FINANSWER-WYOMING - PPL 2001 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102070 | SELF AUDIT - WYOMING - PPL 2001 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102071 | SELF AUDIT - WYOMING - UP&L 2001 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102072 | COMPACT FLUORESCENT LAMPS - WASHINGTON | OTHER | 1,183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,183 |
| 1823920 | DSR COSTS AMORTIZED | 102127 | RESIDENTIAL PROGRAM RESEARCH - WA | OTHER | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 1823920 | DSR COSTS AMORTIZED | 102128 | WA REVENUE RECOVERY - SBC OFFSET | OTHER | -114,872 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -114,872 |
| 1823920 | DSR COSTS AMORTIZED | 102131 | ENERGY FINANSWER - UTAH 2001/2002 | OTHER | 1,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,280 |
| 1823920 | DSR COSTS AMORTIZED | 102133 | INDUSTRIAL FINANSWER - UTAH 2001/2002 | OTHER | 1,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,353 |
| 1823920 | DSR COSTS AMORTIZED | 102138 | COMPACT FLUOR LAMPS (CFL) UT 2001/2002 | OTHER | 4,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,202 |
| 1823920 | DSR COSTS AMORTIZED | 102147 | COMMERCIAL SMALL RETROFIT - UT 2001/2002 | OTHER | 848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848 |
| 1823920 | DSR COSTS AMORTIZED | 102148 | INDUSTRIAL SMALL RETROFIT - UT 2002 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102149 | COMMERCIAL RETROFIT LIGHTING - UT 2001/2 | OTHER | 498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 498 |
| 1823920 | DSR COSTS AMORTIZED | 102150 | INDUSTRIAL RETROFIT LIGHTING - UT 2001/2 | OTHER | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 82 |
| 1823920 | DSR COSTS AMORTIZED | 102158 | ENERGY FINANSWER - WYP - 2002 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102159 | INDUSTRIAL FINANSWER - WYP - 2002 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102160 | SELF AUDIT - WYP - 2002 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102161 | SELF AUDIT - WYU - 2002 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102185 | WEB AUDIT PILOT - WA | OTHER | 527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 527 |
| 1823920 | DSR COSTS AMORTIZED | 102186 | APPLIANCE REBATE - WA | OTHER | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 1823920 | DSR COSTS AMORTIZED | 102195 | INDUSTRIAL RETROFIT LIGHTING - UT 2002 | OTHER | 71 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71 |
| 1823920 | DSR COSTS AMORTIZED | 102196 | POWER FORWARD UT 2002 | OTHER | 115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115 |
| 1823920 | DSR COSTS AMORTIZED | 102205 | A/C LOAD CONTROL PGM - RESIDENTIAL - UT | OTHER | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 1823920 | DSR COSTS AMORTIZED | 102206 | SCHOOL ENERGY EDUCATION - WA | OTHER | 3,807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,807 |
| 1823920 | DSR COSTS AMORTIZED | 102208 | COMPACT FLUORESCENT LAMPS (CFL) - WYP 20 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102209 | AIR CONDITIONING - UT 2002 | OTHER | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 1823920 | DSR COSTS AMORTIZED | 102210 | HASSELFREE EFFICIENCY - IDU 2003 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102213 | REFRIGERATOR RECYCLING PGM - UT 2003 | OTHER | 1,509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,509 |
| 1823920 | DSR COSTS AMORTIZED | 102214 | REFRIGERATOR RECYCLING PGM - WA | OTHER | 3,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,675 |
| 1823920 | DSR COSTS AMORTIZED | 102215 | REFRIGERATOR RECYCLING - WYP 2003 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102223 | A/C LOAD CONTROL - RESIDENTIAL UT 2003 | OTHER | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 460 |
| 1823920 | DSR COSTS AMORTIZED | 102225 | AIR CONDITIONING - UT 2003 | OTHER | 2,564 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,564 |
| 1823920 | DSR COSTS AMORTIZED | 102226 | COMMERCIAL RETROFIT LIGHTING - UT 2003 | OTHER | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,187 |
| 1823920 | DSR COSTS AMORTIZED | 102227 | COMMERCIAL SMALL RETROFIT - UT 2003 | OTHER | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 895 |



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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 | 102228 | COMPACT FLOURESCENT LAMP (CFL) - UT 2002 | OTHER | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 1823920 | DSR COSTS AMORTIZED | 102229 | ENERGY FINANSWER - UT 2003 | OTHER | 1,542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,542 |
| 1823920 | DSR COSTS AMORTIZED | 102230 | INDUSTRIAL FINANSWER - UT 2003 | OTHER | 1,658 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,658 |
| 1823920 | DSR COSTS AMORTIZED | 102231 | INDUSTRIAL RETROFIT LIGHTING - UT 2003 | OTHER | 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 191 |
| 1823920 | DSR COSTS AMORTIZED | 102232 | INDUSTRIAL SMALL RETROFIT - UTAH - 2003 | OTHER | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823920 | DSR COSTS AMORTIZED | 102233 | POWER FORWARD - UT 2003 | OTHER | -27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -27 |
| 1823920 | DSR COSTS AMORTIZED | 102236 | COMPACT FLUORESCENT LAMPS - WYP 2003 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102237 | ENERGY FINANSWER - WYP 2003 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102238 | INDUSTRIAL FINANSWER - WYP 2003 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102239 | SELF AUDIT - WYOMING - PPL 2003 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102245 | CA REVENUE RECOVERY - BALANCING ACCT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102327 | COMMERCIAL SELF-DIRECT UT 2003 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | DSR COSTS AMORTIZED | 102328 | INDUSTRIAL SELF-DIRECT UT 2003 | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823920 | DSR COSTS AMORTIZED | 102336 | LOW INCOME - UTAH - 2004 | OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 1823920 | DSR COSTS AMORTIZED | 102337 | REFRIGERATOR RECYCLING PGM - UT 2004 | OTHER | 3,581 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,581 |
| 1823920 | DSR COSTS AMORTIZED | 102338 | AC LOAD CONTROL - RESIDENTIAL UT 2004 | OTHER | 2,910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,910 |
| 1823920 | DSR COSTS AMORTIZED | 102339 | AIR CONDITIONING - UT 2004 | OTHER | 3,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,026 |
| 1823920 | DSR COSTS AMORTIZED | 102340 | COMMERCIAL RETROFIT LIGHTING - UT 2004 | OTHER | 1,547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,547 |
| 1823920 | DSR COSTS AMORTIZED | 102341 | COMMERCIAL SMALL RETROFIT - UT 2004 | OTHER | 285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 285 |
| 1823920 | DSR COSTS AMORTIZED | 102342 | COMPACT FLOURESCENT LAMPS (CFL) UT 2004 | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1823920 | DSR COSTS AMORTIZED | 102343 | ENERGY FINANSWER - UT 2004 | OTHER | 1,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,227 |
| 1823920 | DSR COSTS AMORTIZED | 102344 | INDUSTRIAL FINANSWER - UT 2004 | OTHER | 2,562 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,562 |
| 1823920 | DSR COSTS AMORTIZED | 102345 | INDUSTRIAL RETROFIT - UT 2004 | OTHER | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 230 |
| 1823920 | DSR COSTS AMORTIZED | 102346 | INDUSTRIAL SMALL RETROFIT - UT 2004 | OTHER | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 1823920 | DSR COSTS AMORTIZED | 102347 | POWER FORWARD - UT 2004 | OTHER | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54 |
| 1823920 | DSR COSTS AMORTIZED | 102348 | COMMERCIAL SELF-DIRECT - UT 2004 | OTHER | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 89 |
| 1823920 | DSR COSTS AMORTIZED | 102349 | INDUSTRIAL SELF-DIRECT - UT 2004 | OTHER | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 129 |
| 1823920 | DSR COSTS AMORTIZED | 102351 | ENERGY FINANSWER - ID/UT 2004 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102360 | REFRIGERATOR RECYCLING PGM - WYP 2004 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102362 | ENERGY FINANSWER - WYP 2004 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102363 | INDUSTRIAL FINANSWER - WYP 2004 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102364 | SELF AUDIT - WYOMING - PPL 2004 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102443 | ESIDENTIAL NEW CONSTRUCTION - WASHINGTON | OTHER | 561 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 561 |
| 1823920 | DSR COSTS AMORTIZED | 102444 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 76 |
| 1823920 | DSR COSTS AMORTIZED | 102458 | COMMERCIAL FINANSWER EXPRESS - WASHINGTO | OTHER | 9,257 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,257 |
| 1823920 | DSR COSTS AMORTIZED | 102459 | INDUSTRIAL FINANSWER EXPRESS - WASHINGTO | OTHER | 3,275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,275 |
| 1823920 | DSR COSTS AMORTIZED | 102460 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 446 |
| 1823920 | DSR COSTS AMORTIZED | 102461 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 146 |
| 1823920 | DSR COSTS AMORTIZED | 102462 | UTAH REVENUE RECOVERY - SBC OFFSET | OTHER | -587,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -587,832 |
| 1823920 | DSR COSTS AMORTIZED | 102502 | RETROFIT COMMISSIONING PROGRAM - UTAH | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 102503 | C&I LIGHTING LOAD CONTROL - UTAH - 2004 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |



Regulatory Assessts

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920 | DSR COSTS AMORTIZED 102504 REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102506 COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102507 INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102508 IRRIGATION EFFICIENCY PROGRAM - IDAHO - | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102518 ENERGY FINANSWER - ID/UT 2005 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102525 REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102528 COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102529 INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102530 IRRIGATION EFFICIENCY PROGRAM - IDAHO - | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102532 LOW INCOME - UTAH - 2005 | OTHER | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 1823920 | DSR COSTS AMORTIZED 102533 REFRIGERATOR RECYCLING PGM- UTAH - 2005 | OTHER | 3,306 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,306 |
| 1823920 | DSR COSTS AMORTIZED 102534 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 3,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,060 |
| 1823920 | DSR COSTS AMORTIZED 102535 AIR CONDITIONING - UTAH - 2005 | OTHER | 2,347 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,347 |
| 1823920 | DSR COSTS AMORTIZED 102536 COMMERCIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 |
| 1823920 | DSR COSTS AMORTIZED 102537 COMMERCIAL SMALL RETROFIT - UTAH - 2005 | OTHER | 223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 223 |
| 1823920 | DSR COSTS AMORTIZED 102539 ENERGY FINANSWER - UTAH - 2005 | OTHER | 1,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,476 |
| 1823920 | DSR COSTS AMORTIZED 102540 INDUSTRIAL FINANSWER - UTAH - 2005 | OTHER | 3,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,485 |
| 1823920 | DSR COSTS AMORTIZED 102541 INDUSTRIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60 |
| 1823920 | DSR COSTS AMORTIZED 102542 1823920/102542 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102543 POWER FORWARD - UTAH - 2005 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | DSR COSTS AMORTIZED 102544 COMMERCIAL SELF-DIRECT - UTAH - 2005 | OTHER | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67 |
| 1823920 | DSR COSTS AMORTIZED 102545 INDUSTRIAL SELF-DIRECT - UTAH - 2005 | OTHER | 103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 103 |
| 1823920 | DSR COSTS AMORTIZED 102546 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 944 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 944 |
| 1823920 | DSR COSTS AMORTIZED 102547 COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,967 |
| 1823920 | DSR COSTS AMORTIZED 102548 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 421 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 421 |
| 1823920 | DSR COSTS AMORTIZED 102549 RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 105 |
| 1823920 | DSR COSTS AMORTIZED 102550 C&I LIGHTING LOAD CONTROL - UTAH - 2005 | OTHER | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 1823920 | DSR COSTS AMORTIZED 102552 ENERGY FINANSWER - WYOMING PPL - 2005 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102553 INDUSTRIAL FINANSWER-WYOMING - PPL 2005 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102554 SELF AUDIT - WYOMING - PPL 2005 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102555 REFRIGERATOR RECYCLING - PPL WYOMING - 2 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102556 1823920/102556 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102562 APPLIANCE INCENTIVE - WASHWISE - WASHING | OTHER | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53 |
| 1823920 | DSR COSTS AMORTIZED 102586 IRRIGATION LOAD CONTROL - UTAH - 2005 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED 102702 ENERGY FINANSWER - WYOMING PPL - 2006 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102703 INDUSTRIAL FINANSWER-WYOMING-PPL 2006 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102706 LOW INCOME-UTAH-2006 | OTHER | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119 |
| 1823920 | DSR COSTS AMORTIZED 102707 REFRIGERATOR RECYCLING PGM-UTAH-2006 | OTHER | 3,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,752 |
| 1823920 | DSR COSTS AMORTIZED 102708 A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006 | OTHER | 8,624 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,624 |
| 1823920 | DSR COSTS AMORTIZED 102709 AIR CONDITIONING-UTAH-2006 | OTHER | 1,499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,499 |
| 1823920 | DSR COSTS AMORTIZED 102712 ENERGY FINANSWER-UTAH-2006 | OTHER | 2,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,187 |



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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 |
|-----------------|---|-------|---------|-------|--------|------|---------|------|-------|------|---------|
| 1823920 | DSR COSTS AMORTIZED 102713 INDUSTRIAL FINANSWER-WYOMING-UTAH-2006 | OTHER | 2,748 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,748 |
| 1823920 | DSR COSTS AMORTIZED 102717 COMMERCIAL SELF-DIRECT-UTAH-2006 | OTHER | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 |
| 1823920 | DSR COSTS AMORTIZED 102718 INDUSTRIAL SELF-DIRECT-UTAH-2006 | OTHER | 122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122 |
| 1823920 | DSR COSTS AMORTIZED 102719 RESIDENTIAL NEW CONSTRUCTION-UTAH-2006 | OTHER | 1,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,848 |
| 1823920 | DSR COSTS AMORTIZED 102720 COMMERCIAL FINANSWER EXPRESS-UTAH-2006 | OTHER | 2,469 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,469 |
| 1823920 | DSR COSTS AMORTIZED 102721 INDUSTRIAL FINANSWER-UTAH-2006 | OTHER | 536 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 536 |
| 1823920 | DSR COSTS AMORTIZED 102722 RETROFIT COMMISSIONING PROGRAM -UTAH-200 | OTHER | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 211 |
| 1823920 | DSR COSTS AMORTIZED 102723 C&I LIGHTING LOAD CONTROL -UTAH-2006 | OTHER | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 1823920 | DSR COSTS AMORTIZED 102725 CALIFORNIA DSM EXPENSE-2006 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102759 HOME ENERGY EFF INCENTIVE PROG-UTAH-2006 | OTHER | 241 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241 |
| 1823920 | DSR COSTS AMORTIZED 102760 HOME ENERGY EFF INCENTIVE PROG-WA-2006 | OTHER | 15,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,240 |
| 1823920 | DSR COSTS AMORTIZED 102761 HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102767 DSR COSTS BEING AMORTIZED | OTHER | -44,183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -44,183 |
| 1823920 | DSR COSTS AMORTIZED 102788 DSR COSTS BEING AMORTIZED | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102789 DSR COSTS BEING AMORTIZED | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102790 DSR COSTS BEING AMORTIZED | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102791 DSR COSTS BEING AMORTIZED | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102792 DSR COSTS BEING AMORTIZED | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102796 DSR COSTS BEING AMORTIZED | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102798 ENERGY FINANSWER - WYOMING PPL - 2007 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102799 MAJOR CUSTOMER 99 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102802 HOME ENERGY EFF INCENTIVE PRO - PPL WYOM | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102803 LOW-INCOME WEATHERIZATION - WYOMING PPL- | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102804 COMMERCIAL FINANSWER EXPRESS - WY - 2007 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102805 INDUSTRIAL FINANSWER EXPRESS - WY - 2007 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102806 SELF DIRECT - COMMERCIAL - WY - 2007 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102807 SELF DIRECT - INDUSTRIAL - WY - 2007 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 102819 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 5,982 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,982 |
| 1823920 | DSR COSTS AMORTIZED 102820 AIR CONDITIONING - UTAH - 2007 | OTHER | 883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 883 |
| 1823920 | DSR COSTS AMORTIZED 102821 ENERGY FINANSWER - UTAH - 2007 | OTHER | 1,952 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,952 |
| 1823920 | DSR COSTS AMORTIZED 102822 INDUSTRIAL FINANSWER - UTAH - 2007 | OTHER | 3,369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,369 |
| 1823920 | DSR COSTS AMORTIZED 102823 LOW INCOME - UTAH - 2007 | OTHER | 117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 117 |
| 1823920 | DSR COSTS AMORTIZED 102824 POWER FORWARD - UTAH - 2007 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | DSR COSTS AMORTIZED 102825 REFRIGERATOR RECYCLING PGM- UTAH - 2007 | OTHER | 3,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,399 |
| 1823920 | DSR COSTS AMORTIZED 102826 COMMERCIAL SELF-DIRECT - UTAH - 2007 | OTHER | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| 1823920 | DSR COSTS AMORTIZED 102827 INDUSTRIAL SELF-DIRECT - UTAH - 2007 | OTHER | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108 |
| 1823920 | DSR COSTS AMORTIZED 102828 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,936 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,936 |
| 1823920 | DSR COSTS AMORTIZED 102829 COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 3,277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,277 |
| 1823920 | DSR COSTS AMORTIZED 102830 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 968 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 968 |
| 1823920 | DSR COSTS AMORTIZED 102831 RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 187 |
| 1823920 | DSR COSTS AMORTIZED 102833 IRRIGATION LOAD CONTROL - UTAH - 2007 | OTHER | 277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 277 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|---------------------|--|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920 | DSR COSTS AMORTIZED | 102834 | HOME ENERGY EFF INCENTIVE PROG - UT 2007 | OTHER | 3,034 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,034 |
| 1823920 | DSR COSTS AMORTIZED | 102883 | CALIFORNIA DSM EXPENSE - 2008 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102885 | ENERGY FINANSWER - WYOMING PPL - 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102886 | INDUSTRIAL FINANSWER - WYOMING PPL - 200 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102888 | REFRIGERATOR RECYCLING - WYOMING 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102889 | HOME ENERGY EFF INCENTIVE PROGRAM - WYOM | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102890 | LOW INCOME WEATHERIZATION - WYOMING 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102891 | COMMERCIAL FINANSWER EXPRESS - WYOMING 2 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102892 | INDUSTRIAL FINANSWER EXPRESS - WY - 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102893 | SELF DIRECT COMMERCIAL - WYOMING 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102894 | SELF DIRECT INDUSTRIAL - WYOMING 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102906 | AC LOAD CONTROL - RESIDENTIAL - UTAH 200 | OTHER | 7,175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,175 |
| 1823920 | DSR COSTS AMORTIZED | 102907 | AIR CONDITIONING - UTAH 2008 | OTHER | 526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 526 |
| 1823920 | DSR COSTS AMORTIZED | 102908 | ENERGY FINANSWER - UTAH - 2008 | OTHER | 3,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,466 |
| 1823920 | DSR COSTS AMORTIZED | 102909 | INDUSTRIAL FINANSWER - UTAH - 2008 | OTHER | 4,289 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,289 |
| 1823920 | DSR COSTS AMORTIZED | 102910 | LOW INCOME - UTAH 2008 | OTHER | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 127 |
| 1823920 | DSR COSTS AMORTIZED | 102911 | POWER FORWARD - UTAH - 2008 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | DSR COSTS AMORTIZED | 102912 | REFRIGERATOR RECYCLING - UTAH - 2008 | OTHER | 2,570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,570 |
| 1823920 | DSR COSTS AMORTIZED | 102913 | COMMERCIAL SELF DIRECT - UTAH - 2008 | OTHER | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 |
| 1823920 | DSR COSTS AMORTIZED | 102914 | INDUSTRIAL SELF DIRECT - UTAH - 2008 | OTHER | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 1823920 | DSR COSTS AMORTIZED | 102915 | RESIDENTIAL NEW CONSTRUCTION - UTAH 2008 | OTHER | 1,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,664 |
| 1823920 | DSR COSTS AMORTIZED | 102916 | COMMERCIAL FINANSWER EXPRESS - UTAH 2008 | OTHER | 3,791 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,791 |
| 1823920 | DSR COSTS AMORTIZED | 102917 | INDUSTRIAL FINANSWER EXPRESS - UTAH 2008 | OTHER | 1,133 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,133 |
| 1823920 | DSR COSTS AMORTIZED | 102918 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 1,053 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,053 |
| 1823920 | DSR COSTS AMORTIZED | 102919 | C&I LIGHTING LOAD CONTROL - UTAH - 2008 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | DSR COSTS AMORTIZED | 102920 | IRRIGATION LOAD CONTROL - UTAH | OTHER | 762 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 762 |
| 1823920 | DSR COSTS AMORTIZED | 102921 | HOME ENERGY EFF INCENTIVE PROGRAM - UTAH | OTHER | 7,817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,817 |
| 1823920 | DSR COSTS AMORTIZED | 102964 | CALIFORNIA DSM EXPENSE - 2009 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102976 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 9,817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,817 |
| 1823920 | DSR COSTS AMORTIZED | 102977 | AIR CONDITIONING - UTAH - 2009 | OTHER | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| 1823920 | DSR COSTS AMORTIZED | 102978 | ENERGY FINANSWER - UTAH - 2009 | OTHER | 2,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,532 |
| 1823920 | DSR COSTS AMORTIZED | 102979 | INDUSTRIAL FINANSWER - UTAH - 2009 | OTHER | 5,215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,215 |
| 1823920 | DSR COSTS AMORTIZED | 102980 | LOW INCOME - UTAH - 2009 | OTHER | 162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 162 |
| 1823920 | DSR COSTS AMORTIZED | 102981 | POWER FORWARD - UTAH - 2009 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | DSR COSTS AMORTIZED | 102982 | REFRIGERATOR RECYCLING PGM- UTAH - 2009 | OTHER | 2,339 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,339 |
| 1823920 | DSR COSTS AMORTIZED | 102983 | COMMERCIAL SELF-DIRECT - UTAH - 2009 | OTHER | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53 |
| 1823920 | DSR COSTS AMORTIZED | 102984 | INDUSTRIAL SELF-DIRECT - UTAH - 2009 | OTHER | 72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72 |
| 1823920 | DSR COSTS AMORTIZED | 102985 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,446 |
| 1823920 | DSR COSTS AMORTIZED | 102986 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 3,258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,258 |
| 1823920 | DSR COSTS AMORTIZED | 102987 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 776 |
| 1823920 | DSR COSTS AMORTIZED | 102988 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 947 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------------|--|-------|---------|--------|------|---------|------|-------|------|---------|
| 1823920 | DSR COSTS AMORTIZED 102990 | IRRIGATION LOAD CONTROL - UTAH - 2009 | OTHER | 2,732 | 0 | 0 | 0 | 0 | 0 | 0 | 2,732 |
| 1823920 | DSR COSTS AMORTIZED 102991 | HOME ENERGY EFF INCENTIVE PROG - UT 2009 | OTHER | 25,439 | 0 | 0 | 0 | 0 | 0 | 0 | 25,439 |
| 1823920 | DSR COSTS AMORTIZED 102992 | ENERGY FINANSWER - WYOMING PPL - 2009 | OTHER | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 1823920 | DSR COSTS AMORTIZED 102993 | INDUSTRIAL FINANSWER-WYOMING - PPL 2009 | OTHER | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 96 |
| 1823920 | DSR COSTS AMORTIZED 102995 | REFRIGERATOR RECYCLING - PPL WYOMING - 2 | OTHER | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 140 |
| 1823920 | DSR COSTS AMORTIZED 102996 | HOME ENERGY EFF INCENTIVE PRO - PPL WYOM | OTHER | 439 | 0 | 0 | 0 | 0 | 0 | 0 | 439 |
| 1823920 | DSR COSTS AMORTIZED 102997 | LOW-INCOME WEATHERIZATION - WYOMING PPL | OTHER | 86 | 0 | 0 | 0 | 0 | 0 | 0 | 86 |
| 1823920 | DSR COSTS AMORTIZED 102998 | COMMERCIAL FINANSWER EXPRESS - WY - 2009 | OTHER | 139 | 0 | 0 | 0 | 0 | 0 | 0 | 139 |
| 1823920 | DSR COSTS AMORTIZED 102999 | INDUSTRIAL FINANSWER EXPRESS - WY - 2009 | OTHER | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 59 |
| 1823920 | DSR COSTS AMORTIZED 103000 | SELF DIRECT - COMMERCIAL - WY - 2009 | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED 103001 | SELF DIRECT - INDUSTRIAL - WY - 2009 | OTHER | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 1823920 | DSR COSTS AMORTIZED 103003 | MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103004 | MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103005 | COMMERCIAL FINANSWER EXPRESS Cat 2- WY - | OTHER | 236 | 0 | 0 | 0 | 0 | 0 | 0 | 236 |
| 1823920 | DSR COSTS AMORTIZED 103006 | INDUSTRIAL FINANSWER EXPRESS Cat 2- WY - | OTHER | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 |
| 1823920 | DSR COSTS AMORTIZED 103007 | ENERGY FINANSWER Cat 2 - WY 2009 | OTHER | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 40 |
| 1823920 | DSR COSTS AMORTIZED 103008 | INDUSTRIAL FINANSWER Cat 2 -WY 2009 | OTHER | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 |
| 1823920 | DSR COSTS AMORTIZED 103012 | WYOMING REV RECOVERY - SBC OFFSET CAT 1 | OTHER | -10,759 | 0 | 0 | 0 | 0 | 0 | 0 | -10,759 |
| 1823920 | DSR COSTS AMORTIZED 103013 | WYOMING REV RECOVERY - SBC OFFSET CAT 2 | OTHER | -10,609 | 0 | 0 | 0 | 0 | 0 | 0 | -10,609 |
| 1823920 | DSR COSTS AMORTIZED 103014 | WYOMING REV RECOVERY - SBC OFFSET CAT 3 | OTHER | -10,192 | 0 | 0 | 0 | 0 | 0 | 0 | -10,192 |
| 1823920 | DSR COSTS AMORTIZED 103031 | OUTREACH and COMMUNICATIONS - UT 2009 | OTHER | 571 | 0 | 0 | 0 | 0 | 0 | 0 | 571 |
| 1823920 | DSR COSTS AMORTIZED 103059 | CALIFORNIA DSM EXPENSE - 2010 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103071 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 4,836 | 0 | 0 | 0 | 0 | 0 | 0 | 4,836 |
| 1823920 | DSR COSTS AMORTIZED 103072 | AIR CONDITIONING - UTAH - 2010 | OTHER | 1,490 | 0 | 0 | 0 | 0 | 0 | 0 | 1,490 |
| 1823920 | DSR COSTS AMORTIZED 103073 | ENERGY FINANSWER - UTAH - 2010 | OTHER | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 3,246 |
| 1823920 | DSR COSTS AMORTIZED 103074 | INDUSTRIAL FINANSWER - UTAH - 2010 | OTHER | 4,524 | 0 | 0 | 0 | 0 | 0 | 0 | 4,524 |
| 1823920 | DSR COSTS AMORTIZED 103075 | LOW INCOME - UTAH - 2010 | OTHER | 258 | 0 | 0 | 0 | 0 | 0 | 0 | 258 |
| 1823920 | DSR COSTS AMORTIZED 103076 | POWER FORWARD - UTAH # 2010 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | DSR COSTS AMORTIZED 103077 | REFRIGERATOR RECYCLING PGM- UTAH - 2010 | OTHER | 2,370 | 0 | 0 | 0 | 0 | 0 | 0 | 2,370 |
| 1823920 | DSR COSTS AMORTIZED 103078 | COMMERCIAL SELF-DIRECT - UTAH - 2010 | OTHER | 187 | 0 | 0 | 0 | 0 | 0 | 0 | 187 |
| 1823920 | DSR COSTS AMORTIZED 103079 | INDUSTRIAL SELF-DIRECT - UTAH - 2010 | OTHER | 330 | 0 | 0 | 0 | 0 | 0 | 0 | 330 |
| 1823920 | DSR COSTS AMORTIZED 103080 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 2,605 | 0 | 0 | 0 | 0 | 0 | 0 | 2,605 |
| 1823920 | DSR COSTS AMORTIZED 103081 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 4,107 | 0 | 0 | 0 | 0 | 0 | 0 | 4,107 |
| 1823920 | DSR COSTS AMORTIZED 103082 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,019 | 0 | 0 | 0 | 0 | 0 | 0 | 1,019 |
| 1823920 | DSR COSTS AMORTIZED 103083 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 986 | 0 | 0 | 0 | 0 | 0 | 0 | 986 |
| 1823920 | DSR COSTS AMORTIZED 103085 | IRRIGATION LOAD CONTROL - UTAH - 2010 | OTHER | 2,513 | 0 | 0 | 0 | 0 | 0 | 0 | 2,513 |
| 1823920 | DSR COSTS AMORTIZED 103086 | HOME ENERGY EFF INCENTIVE PROG - UT 2010 | OTHER | 16,876 | 0 | 0 | 0 | 0 | 0 | 0 | 16,876 |
| 1823920 | DSR COSTS AMORTIZED 103087 | OUTREACH and COMMUNICATIONS - UT 2010 | OTHER | 1,485 | 0 | 0 | 0 | 0 | 0 | 0 | 1,485 |
| 1823920 | DSR COSTS AMORTIZED 103089 | ENERGY FINANSWER-WY-2010 CAT3 | OTHER | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1823920 | DSR COSTS AMORTIZED 103090 | INDUSTRIAL FINANSWER-WY-2010 CAT3 | OTHER | 669 | 0 | 0 | 0 | 0 | 0 | 0 | 669 |
| 1823920 | DSR COSTS AMORTIZED 103092 | REFRIGERATOR RECYCLING-WY -2010 CAT1 | OTHER | 176 | 0 | 0 | 0 | 0 | 0 | 0 | 176 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|---------------------|--|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED | 103093 | HOME ENERGY EFF INCENT PROG Y-2010 CAT1 | OTHER | 740 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 740 |
| 1823920 | DSR COSTS AMORTIZED | 103094 | LOW-INCOME WEATHERZTN - WY 2010 CAT1 | OTHER | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 |
| 1823920 | DSR COSTS AMORTIZED | 103095 | COMMERCIAL FINANSWER EXP WY-2010 CAT3 | OTHER | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 |
| 1823920 | DSR COSTS AMORTIZED | 103096 | INDUSTRIAL FINANSWER EXP WY-2010 CAT3 | OTHER | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 127 |
| 1823920 | DSR COSTS AMORTIZED | 103097 | SELF DIRECT - COMMERCIAL -WY-2010 CAT3 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED | 103098 | SELF DIRECT -INDUSTRIAL -WY-2010 CAT3 | OTHER | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 1823920 | DSR COSTS AMORTIZED | 103099 | COMMERCIAL FINANSWER EXP- WY-2010 CAT2 | OTHER | 587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 587 |
| 1823920 | DSR COSTS AMORTIZED | 103100 | INDUSTRIAL FINAN EXPRESS WY-2010 CAT2 | OTHER | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 1823920 | DSR COSTS AMORTIZED | 103101 | ENERGY FINANSWER -WY 2010 CAT2 | OTHER | 186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186 |
| 1823920 | DSR COSTS AMORTIZED | 103102 | INDUSTRIAL FINANSWER -WY 2010 CAT2 | OTHER | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125 |
| 1823920 | DSR COSTS AMORTIZED | 103103 | Check Disb-Wires/ACH In Clearing - BT | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103104 | Check Disb-Wires/ACH Out Clearing - BT | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED | 103137 | Company Initiatives DEI Study- Washingto | OTHER | 724 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 724 |
| 1823920 | DSR COSTS AMORTIZED | 103163 | Commercial Direct Install - Utah - 2011 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED | 103164 | Commercial Curtailment - Utah - 2011 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED | 103165 | Commercial Direct Install - Washington | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103166 | Commercial Curtailment - Washington | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103167 | Commercial Direct Install- WY-2011 CAT2 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103168 | CALIFORNIA DSM EXPENSE - 2011 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103169 | Commercial Curtailment - Oregon | OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 1823920 | DSR COSTS AMORTIZED | 103181 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 6,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,498 |
| 1823920 | DSR COSTS AMORTIZED | 103182 | AIR CONDITIONING - UTAH - 2011 | OTHER | 1,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,305 |
| 1823920 | DSR COSTS AMORTIZED | 103183 | ENERGY FINANSWER - UTAH - 2011 | OTHER | 3,647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,647 |
| 1823920 | DSR COSTS AMORTIZED | 103184 | INDUSTRIAL FINANSWER - UTAH - 2011 | OTHER | 5,016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,016 |
| 1823920 | DSR COSTS AMORTIZED | 103185 | LOW INCOME - UTAH - 2011 | OTHER | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 1823920 | DSR COSTS AMORTIZED | 103186 | Power Forward - Utah - 2011 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103187 | REFRIGERATOR RECYCLING PGM- UTAH - 2011 | OTHER | 1,880 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,880 |
| 1823920 | DSR COSTS AMORTIZED | 103188 | COMMERCIAL SELF-DIRECT - UTAH - 2011 | OTHER | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 1823920 | DSR COSTS AMORTIZED | 103189 | INDUSTRIAL SELF-DIRECT - UTAH - 2011 | OTHER | 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 240 |
| 1823920 | DSR COSTS AMORTIZED | 103190 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 3,071 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,071 |
| 1823920 | DSR COSTS AMORTIZED | 103191 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 4,607 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,607 |
| 1823920 | DSR COSTS AMORTIZED | 103192 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,233 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,233 |
| 1823920 | DSR COSTS AMORTIZED | 103193 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 411 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 411 |
| 1823920 | DSR COSTS AMORTIZED | 103195 | IRRIGATION LOAD CONTROL - UTAH - 2011 | OTHER | 2,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,513 |
| 1823920 | DSR COSTS AMORTIZED | 103196 | HOME ENERGY EFF INCENTIVE PROG - UT 2011 | OTHER | 11,360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,360 |
| 1823920 | DSR COSTS AMORTIZED | 103197 | OUTREACH and COMMUNICATIONS - UT 2011 | OTHER | 1,437 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,437 |
| 1823920 | DSR COSTS AMORTIZED | 103199 | ENERGY FINANSWER-WY-2011 CAT3 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED | 103200 | INDUSTRIAL FINANSWER-WY-2011 CAT3 | OTHER | 433 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 433 |
| 1823920 | DSR COSTS AMORTIZED | 103202 | REFRIGERATOR RECYCLING-WY -2011 CAT1 | OTHER | 183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 183 |
| 1823920 | DSR COSTS AMORTIZED | 103203 | HOME ENERGY EFF INCENT PROG Y-2011 CAT1 | OTHER | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,070 |
| 1823920 | DSR COSTS AMORTIZED | 103204 | Low-Income Weatherztn - Wy 2011 CAT1 | OTHER | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------------|--|-------|--------|--------|------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED 103205 | COMMERCIAL FINANSWER EXP WY-2011 CAT3 | OTHER | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 102 |
| 1823920 | DSR COSTS AMORTIZED 103206 | INDUSTRIAL FINANSWER EXP WY-2011 CAT3 | OTHER | 168 | 0 | 0 | 0 | 0 | 0 | 0 | 168 |
| 1823920 | DSR COSTS AMORTIZED 103207 | Self Direct - Commercial -Wy-2011 CAT3 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823920 | DSR COSTS AMORTIZED 103208 | Self Direct -Industrial -Wy-2011 CAT3 | OTHER | 268 | 0 | 0 | 0 | 0 | 0 | 0 | 268 |
| 1823920 | DSR COSTS AMORTIZED 103209 | COMMERCIAL FINANSWER EXP- WY-2011 CAT2 | OTHER | 894 | 0 | 0 | 0 | 0 | 0 | 0 | 894 |
| 1823920 | DSR COSTS AMORTIZED 103210 | INDUSTRIAL FINAN EXPRESS WY-2011 CAT2 | OTHER | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 1823920 | DSR COSTS AMORTIZED 103211 | ENERGY FINANSWER -WY 2011 CAT2 | OTHER | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 1823920 | DSR COSTS AMORTIZED 103212 | INDUSTRIAL FINANSWER -WY 2011 CAT2 | OTHER | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 1823920 | DSR COSTS AMORTIZED 103213 | Self Direct - Commercial Wy-2011 CAT2 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED 103214 | Self Direct- Industrial Wy-2011 CAT2 | OTHER | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1823920 | DSR COSTS AMORTIZED 103277 | OUTREACH & COMM- WATTSMART - EVALUATION | OTHER | 1,308 | 0 | 0 | 0 | 0 | 0 | 0 | 1,308 |
| 1823920 | DSR COSTS AMORTIZED 103280 | COMPANY INITIATIVES -PRODUCTION EFFICIEN | OTHER | 388 | 0 | 0 | 0 | 0 | 0 | 0 | 388 |
| 1823920 | DSR COSTS AMORTIZED 103291 | Portfolio -WY-2011 Cat4 | OTHER | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 266 |
| 1823920 | DSR COSTS AMORTIZED 103292 | Portfolio - Washington | OTHER | 3,296 | 0 | 0 | 0 | 0 | 0 | 0 | 3,296 |
| 1823920 | DSR COSTS AMORTIZED 103293 | Energy Storage Demonstration Project -UT | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823920 | DSR COSTS AMORTIZED 103295 | Outreach And Communication-WY-2011 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103299 | AGRICULURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103300 | AGRICULTURAL FINANSWER EXPRESS - WASHING | OTHER | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 |
| 1823920 | DSR COSTS AMORTIZED 103301 | PORTFOLIO -WY-2011 CAT2 | OTHER | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 74 |
| 1823920 | DSR COSTS AMORTIZED 103302 | PORTFOLIO -WY-2011 CAT3 | OTHER | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 110 |
| 1823920 | DSR COSTS AMORTIZED 103308 | Home Energy Reporting -OPower -WA 2011 | OTHER | 1,292 | 0 | 0 | 0 | 0 | 0 | 0 | 1,292 |
| 1823920 | DSR COSTS AMORTIZED 103309 | Industrial Curtailment -WA 2011 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103311 | CALIFORNIA DSM EXPENSE - 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103324 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 5,794 | 0 | 0 | 0 | 0 | 0 | 0 | 5,794 |
| 1823920 | DSR COSTS AMORTIZED 103325 | AIR CONDITIONING - UTAH - 2012 | OTHER | 1,470 | 0 | 0 | 0 | 0 | 0 | 0 | 1,470 |
| 1823920 | DSR COSTS AMORTIZED 103326 | ENERGY FINANSWER - UTAH - 2012 | OTHER | 6,899 | 0 | 0 | 0 | 0 | 0 | 0 | 6,899 |
| 1823920 | DSR COSTS AMORTIZED 103327 | INDUSTRIAL FINANSWER - UTAH - 2012 | OTHER | 2,935 | 0 | 0 | 0 | 0 | 0 | 0 | 2,935 |
| 1823920 | DSR COSTS AMORTIZED 103328 | LOW INCOME - UTAH - 2012 | OTHER | 177 | 0 | 0 | 0 | 0 | 0 | 0 | 177 |
| 1823920 | DSR COSTS AMORTIZED 103330 | REFRIGERATOR RECYCLING PGM- UTAH - 2012 | OTHER | 1,474 | 0 | 0 | 0 | 0 | 0 | 0 | 1,474 |
| 1823920 | DSR COSTS AMORTIZED 103331 | COMMERCIAL SELF-DIRECT - UTAH - 2012 | OTHER | 172 | 0 | 0 | 0 | 0 | 0 | 0 | 172 |
| 1823920 | DSR COSTS AMORTIZED 103332 | INDUSTRIAL SELF-DIRECT - UTAH - 2012 | OTHER | 429 | 0 | 0 | 0 | 0 | 0 | 0 | 429 |
| 1823920 | DSR COSTS AMORTIZED 103333 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 1,943 |
| 1823920 | DSR COSTS AMORTIZED 103334 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 6,221 | 0 | 0 | 0 | 0 | 0 | 0 | 6,221 |
| 1823920 | DSR COSTS AMORTIZED 103335 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,280 | 0 | 0 | 0 | 0 | 0 | 0 | 1,280 |
| 1823920 | DSR COSTS AMORTIZED 103336 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 460 |
| 1823920 | DSR COSTS AMORTIZED 103337 | IRRIGATION LOAD CONTROL - UTAH - 2012 | OTHER | 2,097 | 0 | 0 | 0 | 0 | 0 | 0 | 2,097 |
| 1823920 | DSR COSTS AMORTIZED 103338 | HOME ENERGY EFF INCENTIVE PROG - UT 2012 | OTHER | 11,113 | 0 | 0 | 0 | 0 | 0 | 0 | 11,113 |
| 1823920 | DSR COSTS AMORTIZED 103339 | OUTREACH and COMMUNICATIONS - UT 2012 | OTHER | 1,836 | 0 | 0 | 0 | 0 | 0 | 0 | 1,836 |
| 1823920 | DSR COSTS AMORTIZED 103340 | COMMERCIAL DIRECT INSTALL - UT 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103341 | COMMERCIAL CURTAILMENT - UT 2012 | OTHER | -30 | 0 | 0 | 0 | 0 | 0 | 0 | -30 |
| 1823920 | DSR COSTS AMORTIZED 103342 | ENERGY STORAGE DEMO PROJECT - UT 2012 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |



Regulatory Assessts

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED 103343 AGRICULTURAL FINANSWER EXPRESS - UTAH - | OTHER | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 1823920 | DSR COSTS AMORTIZED 103346 HOME ENERGY REPORTING - UT 2012 | OTHER | 534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 534 |
| 1823920 | DSR COSTS AMORTIZED 103347 ENERGY FINANSWER-WY-2012 CAT3 | OTHER | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 1823920 | DSR COSTS AMORTIZED 103348 INDUSTRIAL FINANSWER-WY-2012 CAT3 | OTHER | 606 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 606 |
| 1823920 | DSR COSTS AMORTIZED 103349 REFRIGERATOR RECYCLING-WY -2012 CAT1 | OTHER | 169 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 169 |
| 1823920 | DSR COSTS AMORTIZED 103350 HOME ENERGY EFF INCENT PROG Y-2012 CAT1 | OTHER | 904 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 904 |
| 1823920 | DSR COSTS AMORTIZED 103351 LOW-INCOME WEATHERZTN - WY 2012 CAT1 | OTHER | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 |
| 1823920 | DSR COSTS AMORTIZED 103352 COMMERCIAL FINANSWER EXP WY-2012 CAT3 | OTHER | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 143 |
| 1823920 | DSR COSTS AMORTIZED 103353 INDUSTRIAL FINANSWER EXP WY-2012 CAT3 | OTHER | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170 |
| 1823920 | DSR COSTS AMORTIZED 103354 SELF DIRECT - COMMERCIAL -WY-2012 CAT3 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | DSR COSTS AMORTIZED 103355 SELF DIRECT -INDUSTRIAL -WY-2012 CAT3 | OTHER | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60 |
| 1823920 | DSR COSTS AMORTIZED 103356 COMMERCIAL FINANSWER EXP- WY-2012 CAT2 | OTHER | 1,203 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,203 |
| 1823920 | DSR COSTS AMORTIZED 103357 INDUSTRIAL FINAN EXPRESS WY-2012 CAT2 | OTHER | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 |
| 1823920 | DSR COSTS AMORTIZED 103358 ENERGY FINANSWER -WY 2012 CAT2 | OTHER | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59 |
| 1823920 | DSR COSTS AMORTIZED 103359 INDUSTRIAL FINANSWER -WY 2012 CAT2 | OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205 |
| 1823920 | DSR COSTS AMORTIZED 103360 SELF DIRECT - COMMERCIAL WY-2012 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103361 SELF DIRECT- INDUSTRIAL WY-2012 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103363 PORTFOLIO WY-2012 CAT1 | OTHER | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| 1823920 | DSR COSTS AMORTIZED 103364 OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 155 |
| 1823920 | DSR COSTS AMORTIZED 103365 AGRICULTURAL FINANSWER EXP WY-2012 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103366 AGRICULTURAL FINANSWER EXP WY-2012 CAT3 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103367 PORTFOLIO WY-2012 CAT2 | OTHER | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 1823920 | DSR COSTS AMORTIZED 103368 PORTFOLIO WY-2012 CAT3 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED 103369 COMMERCIAL CURTAILMENT - OR 2012 | OTHER | -27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -27 |
| 1823920 | DSR COSTS AMORTIZED 103493 U.of Utah Student Energy Sponsorship- UT | OTHER | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 1823920 | DSR COSTS AMORTIZED 103496 PORTFOLIO - IDAHO | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103497 PORTFOLIO - UTAH | OTHER | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |
| 1823920 | DSR COSTS AMORTIZED 103623 CALIFORNIA DSM EXPENSE - 2013 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103646 PORTFOLIO - IDAHO 2013 | OTHER | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 1823920 | DSR COSTS AMORTIZED 103647 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 10,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,293 |
| 1823920 | DSR COSTS AMORTIZED 103648 AIR CONDITIONING - UTAH - 2013 | OTHER | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66 |
| 1823920 | DSR COSTS AMORTIZED 103649 ENERGY FINANSWER - UTAH - 2013 | OTHER | 1,445 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,445 |
| 1823920 | DSR COSTS AMORTIZED 103650 INDUSTRIAL FINANSWER - UTAH - 2013 | OTHER | 2,168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,168 |
| 1823920 | DSR COSTS AMORTIZED 103651 LOW INCOME - UTAH - 2013 | OTHER | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120 |
| 1823920 | DSR COSTS AMORTIZED 103653 REFRIGERATOR RECYCLING PGM- UTAH - 2013 | OTHER | 1,544 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,544 |
| 1823920 | DSR COSTS AMORTIZED 103654 COMMERCIAL SELF-DIRECT - UTAH - 2013 | OTHER | 116 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 116 |
| 1823920 | DSR COSTS AMORTIZED 103655 INDUSTRIAL SELF-DIRECT - UTAH - 2013 | OTHER | 319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 319 |
| 1823920 | DSR COSTS AMORTIZED 103656 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,314 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,314 |
| 1823920 | DSR COSTS AMORTIZED 103657 COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 8,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,290 |
| 1823920 | DSR COSTS AMORTIZED 103658 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,444 |
| 1823920 | DSR COSTS AMORTIZED 103660 IRRIGATION LOAD CONTROL - UTAH - 2013 | OTHER | 807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 807 |



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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 103661 HOME ENERGY EFF INCENTIVE PROG - UT 2013 | OTHER | 20,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,269 |
| 1823920 | DSR COSTS AMORTIZED 103662 OUTREACH and COMMUNICATIONS - UT 2013 | OTHER | 1,406 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,406 |
| 1823920 | DSR COSTS AMORTIZED 103666 AGRICULTURAL FINANSWER EXPRESS - UTAH - | OTHER | 70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 |
| 1823920 | DSR COSTS AMORTIZED 103671 HOME ENERGY REPORTING - UT 2013 | OTHER | 765 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 765 |
| 1823920 | DSR COSTS AMORTIZED 103673 RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 135 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 135 |
| 1823920 | DSR COSTS AMORTIZED 103675 ENERGY FINANSWER-WY-2013 CAT3 | OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 1823920 | DSR COSTS AMORTIZED 103676 INDUSTRIAL FINANSWER-WY-2013 CAT3 | OTHER | 985 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 985 |
| 1823920 | DSR COSTS AMORTIZED 103677 REFRIGERATOR RECYCLING-WY -2013 CAT1 | OTHER | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130 |
| 1823920 | DSR COSTS AMORTIZED 103678 HOME ENERGY EFF INCENT PROG Y-2013 CAT1 | OTHER | 884 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 884 |
| 1823920 | DSR COSTS AMORTIZED 103679 LOW-INCOME WEATHERZTN - WY 2013 CAT1 | OTHER | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 1823920 | DSR COSTS AMORTIZED 103680 COMMERCIAL FINANSWER EXP WY-2013 CAT3 | OTHER | 424 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 424 |
| 1823920 | DSR COSTS AMORTIZED 103681 INDUSTRIAL FINANSWER EXP WY-2013 CAT3 | OTHER | 169 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 169 |
| 1823920 | DSR COSTS AMORTIZED 103682 SELF DIRECT - COMMERCIAL -WY-2013 CAT3 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103683 SELF DIRECT -INDUSTRIAL -WY-2013 CAT3 | OTHER | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 1823920 | DSR COSTS AMORTIZED 103684 COMMERCIAL FINANSWER EXP - WY-2013 CAT2 | OTHER | 1,234 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,234 |
| 1823920 | DSR COSTS AMORTIZED 103685 INDUSTRIAL FINAN EXPRESS WY-2013 CAT2 | OTHER | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 1823920 | DSR COSTS AMORTIZED 103686 ENERGY FINANSWER -WY 2013 CAT2 | OTHER | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 1823920 | DSR COSTS AMORTIZED 103687 INDUSTRIAL FINANSWER -WY 2013 CAT2 | OTHER | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 |
| 1823920 | DSR COSTS AMORTIZED 103688 SELF DIRECT - COMMERCIAL WY-2013 CAT2 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103689 SELF DIRECT- INDUSTRIAL WY-2013 CAT2 | OTHER | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 1823920 | DSR COSTS AMORTIZED 103690 PORTFOLIO WY-2013 CAT1 | OTHER | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130 |
| 1823920 | DSR COSTS AMORTIZED 103691 OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 178 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 178 |
| 1823920 | DSR COSTS AMORTIZED 103692 AGRICULTURAL FINANSWER EXP WY-2013 CAT2 | OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 1823920 | DSR COSTS AMORTIZED 103693 AGRICULTURAL FINANSWER EXP WY-2013 CAT3 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103694 PORTFOLIO WY-2013 CAT2 | OTHER | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 1823920 | DSR COSTS AMORTIZED 103695 PORTFOLIO WY-2013 CAT3 | OTHER | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 1823920 | DSR COSTS AMORTIZED 103698 COMMERCIAL CURTAILMENT - OR 2013 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103700 PORTFOLIO - UTAH 2013 | OTHER | 435 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 435 |
| 1823920 | DSR COSTS AMORTIZED 103701 U.of Utah Student Energy Sponsorship- UT | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103732 COMMERCIAL (WSB) WATTSMART BUSINESS - UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103734 INDUSTRIAL (WSB) WATTSMART BUSINESS - UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103735 WSB - WATTSMART BUSINESS - UT- 2013 | OTHER | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 1823920 | DSR COSTS AMORTIZED 103740 COMMERCIAL (WSB) WATTSMART BUSINESS - WA | OTHER | 5,435 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,435 |
| 1823920 | DSR COSTS AMORTIZED 103741 INDUSTRIAL WATTSMART BUSINESS - WA-2013 | OTHER | 6,233 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,233 |
| 1823920 | DSR COSTS AMORTIZED 103742 WSB - WATTSMART BUSINESS - WA- 2013 | OTHER | 4,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,049 |
| 1823920 | DSR COSTS AMORTIZED 103743 AGRICULTURAL (WSB) WATTSMART BUSINESS - | OTHER | 306 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 306 |
| 1823920 | DSR COSTS AMORTIZED 103745 CALIFORNIA DSM EXPENSE - 2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103754 PORTFOLIO - IDAHO 2014 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED 103756 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 24,564 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,564 |
| 1823920 | DSR COSTS AMORTIZED 103757 AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103758 AIR CONDITIONING - UTAH - 2014 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |



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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 103759 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 401 |
| 1823920 | DSR COSTS AMORTIZED 103760 | ENERGY FINANSWER - UTAH - 2014 | OTHER | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 37 |
| 1823920 | DSR COSTS AMORTIZED 103761 | HOME ENERGY EFF INCENTIVE PROG - UT 2014 | OTHER | 24,908 | 0 | 0 | 0 | 0 | 0 | 0 | 24,908 |
| 1823920 | DSR COSTS AMORTIZED 103762 | HOME ENERGY REPORTING - UT 2014 | OTHER | 1,630 | 0 | 0 | 0 | 0 | 0 | 0 | 1,630 |
| 1823920 | DSR COSTS AMORTIZED 103763 | INDUSTRIAL FINANSWER - UTAH - 2014 | OTHER | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 60 |
| 1823920 | DSR COSTS AMORTIZED 103764 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 144 | 0 | 0 | 0 | 0 | 0 | 0 | 144 |
| 1823920 | DSR COSTS AMORTIZED 103765 | IRRIGATION LOAD CONTROL - UTAH - 2014 | OTHER | 597 | 0 | 0 | 0 | 0 | 0 | 0 | 597 |
| 1823920 | DSR COSTS AMORTIZED 103766 | LOW INCOME - UTAH - 2014 | OTHER | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 170 |
| 1823920 | DSR COSTS AMORTIZED 103767 | OUTREACH and COMMUNICATIONS - UT 2014 | OTHER | 1,585 | 0 | 0 | 0 | 0 | 0 | 0 | 1,585 |
| 1823920 | DSR COSTS AMORTIZED 103768 | PORTFOLIO - UTAH 2014 | OTHER | 242 | 0 | 0 | 0 | 0 | 0 | 0 | 242 |
| 1823920 | DSR COSTS AMORTIZED 103769 | REFRIGERATOR RECYCLING PGM- UTAH - 2014 | OTHER | 1,762 | 0 | 0 | 0 | 0 | 0 | 0 | 1,762 |
| 1823920 | DSR COSTS AMORTIZED 103770 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,203 | 0 | 0 | 0 | 0 | 0 | 0 | 1,203 |
| 1823920 | DSR COSTS AMORTIZED 103771 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103772 | COMMERCIAL SELF-DIRECT - UTAH - 2014 | OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 1823920 | DSR COSTS AMORTIZED 103773 | INDUSTRIAL SELF-DIRECT - UTAH - 2014 | OTHER | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 53 |
| 1823920 | DSR COSTS AMORTIZED 103774 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 12,239 | 0 | 0 | 0 | 0 | 0 | 0 | 12,239 |
| 1823920 | DSR COSTS AMORTIZED 103775 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014 | OTHER | 6,640 | 0 | 0 | 0 | 0 | 0 | 0 | 6,640 |
| 1823920 | DSR COSTS AMORTIZED 103776 | WSB - WATTSMART BUS- UT- 2014 | OTHER | 3,636 | 0 | 0 | 0 | 0 | 0 | 0 | 3,636 |
| 1823920 | DSR COSTS AMORTIZED 103777 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | OTHER | 161 | 0 | 0 | 0 | 0 | 0 | 0 | 161 |
| 1823920 | DSR COSTS AMORTIZED 103778 | U.of Utah Student Energy Sponsorship- UT | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED 103779 | AGRICULTURAL FINANSWER EXP WY-2014 CAT2 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | DSR COSTS AMORTIZED 103780 | AGRICULTURAL FINANSWER EXP WY-2014 CAT3 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103781 | COMMERCIAL FINANSWER EXP- WY-2014 CAT2 | OTHER | 1,178 | 0 | 0 | 0 | 0 | 0 | 0 | 1,178 |
| 1823920 | DSR COSTS AMORTIZED 103782 | COMMERCIAL FINANSWER EXP WY-2014 CAT3 | OTHER | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 1823920 | DSR COSTS AMORTIZED 103783 | ENERGY FINANSWER -WY 2014 CAT2 | OTHER | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |
| 1823920 | DSR COSTS AMORTIZED 103784 | ENERGY FINANSWER-WY-2014 CAT3 | OTHER | 71 | 0 | 0 | 0 | 0 | 0 | 0 | 71 |
| 1823920 | DSR COSTS AMORTIZED 103785 | HOME ENERGY EFF INCENT PROG Y-2014 CAT1 | OTHER | 1,183 | 0 | 0 | 0 | 0 | 0 | 0 | 1,183 |
| 1823920 | DSR COSTS AMORTIZED 103786 | INDUSTRIAL FINANSWER -WY 2014 CAT2 | OTHER | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 95 |
| 1823920 | DSR COSTS AMORTIZED 103787 | INDUSTRIAL FINANSWER-WY-2014 CAT3 | OTHER | 356 | 0 | 0 | 0 | 0 | 0 | 0 | 356 |
| 1823920 | DSR COSTS AMORTIZED 103788 | INDUSTRIAL FINAN EXPRESS WY-2014 CAT2 | OTHER | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 136 |
| 1823920 | DSR COSTS AMORTIZED 103789 | INDUSTRIAL FINANSWER EXP WY-2014 CAT3 | OTHER | 203 | 0 | 0 | 0 | 0 | 0 | 0 | 203 |
| 1823920 | DSR COSTS AMORTIZED 103790 | LOW-INCOME WEATHERZTN - WY 2014 CAT1 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED 103791 | OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 157 | 0 | 0 | 0 | 0 | 0 | 0 | 157 |
| 1823920 | DSR COSTS AMORTIZED 103792 | PORTFOLIO WY-2014 CAT1 | OTHER | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 63 |
| 1823920 | DSR COSTS AMORTIZED 103793 | PORTFOLIO WY-2014 CAT2 | OTHER | 147 | 0 | 0 | 0 | 0 | 0 | 0 | 147 |
| 1823920 | DSR COSTS AMORTIZED 103794 | PORTFOLIO WY-2014 CAT3 | OTHER | 258 | 0 | 0 | 0 | 0 | 0 | 0 | 258 |
| 1823920 | DSR COSTS AMORTIZED 103795 | REFRIGERATOR RECYCLING-WY -2014 CAT1 | OTHER | 159 | 0 | 0 | 0 | 0 | 0 | 0 | 159 |
| 1823920 | DSR COSTS AMORTIZED 103796 | SELF DIRECT - COMMERCIAL WY-2014 CAT2 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103797 | SELF DIRECT - COMMERCIAL -WY-2014 CAT3 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103798 | SELF DIRECT- INDUSTRIAL WY-2014 CAT2 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103799 | SELF DIRECT -INDUSTRIAL -WY-2014 CAT3 | OTHER | 198 | 0 | 0 | 0 | 0 | 0 | 0 | 198 |



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| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------------|--|-------|--------|--------|------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED 103805 | WSB - WATTSMART BUSINESS - CA- 2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103808 | WSB - WATTSMART BUSINESS - ID- 2014 | OTHER | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |
| 1823920 | DSR COSTS AMORTIZED 103809 | WSB Small Business Comm - ID-2014 | OTHER | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1823920 | DSR COSTS AMORTIZED 103810 | WSB Small Business Ind - ID 2014 | OTHER | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 1823920 | DSR COSTS AMORTIZED 103811 | WSB - Wattsmart Business - WY Cat 2- 201 | OTHER | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 1823920 | DSR COSTS AMORTIZED 103812 | WSB - Small Business Comm - WY Cat2 -201 | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823920 | DSR COSTS AMORTIZED 103813 | WBS Small Business Ind - WY Cat2-2014 | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED 103814 | WSB Small Business Comm- UT-2014 | OTHER | 1,635 | 0 | 0 | 0 | 0 | 0 | 0 | 1,635 |
| 1823920 | DSR COSTS AMORTIZED 103815 | WBS Small Business Ind- UT-2014 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823920 | DSR COSTS AMORTIZED 103816 | WSB Small Business Comm- WA-2014 | OTHER | 557 | 0 | 0 | 0 | 0 | 0 | 0 | 557 |
| 1823920 | DSR COSTS AMORTIZED 103817 | WBS Small Business Ind- WA-2014 | OTHER | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 46 |
| 1823920 | DSR COSTS AMORTIZED 103834 | HOME ENERGY REPORTING - ID 2014 | OTHER | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 1823920 | DSR COSTS AMORTIZED 103835 | HOME ENERGY REPORTING - WY 2014 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823920 | DSR COSTS AMORTIZED 103845 | REFRIGERATOR RECYCLING COMM - WASHINGTON | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103856 | WSB Wattsmart Business Agric - ID-2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103858 | WSB Wattsmart Business Comm- WY Cat3 -20 | OTHER | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 1823920 | DSR COSTS AMORTIZED 103859 | WBS Wattsmart Business Ind- WY Cat2-2014 | OTHER | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 1823920 | DSR COSTS AMORTIZED 103860 | WSB- Wattsmart Business- WY Cat 3- 2014 | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED 103862 | OUTREACH AND COMMUNICATION ID-2014 | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED 103865 | CALIFORNIA DSM EXPENSE - 2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103874 | PORTFOLIO - IDAHO 2015 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823920 | DSR COSTS AMORTIZED 103876 | WSB - WATTSMART BUSINESS - ID- 2015 | OTHER | 410 | 0 | 0 | 0 | 0 | 0 | 0 | 410 |
| 1823920 | DSR COSTS AMORTIZED 103877 | WSB Small Business Comm - ID-2015 | OTHER | 1,345 | 0 | 0 | 0 | 0 | 0 | 0 | 1,345 |
| 1823920 | DSR COSTS AMORTIZED 103878 | WSB Small Business Ind - ID 2015 | OTHER | 264 | 0 | 0 | 0 | 0 | 0 | 0 | 264 |
| 1823920 | DSR COSTS AMORTIZED 103879 | HOME ENERGY REPORTING - ID 2015 | OTHER | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 136 |
| 1823920 | DSR COSTS AMORTIZED 103880 | WSB Wattsmart Business Agric - ID-2015 | OTHER | 227 | 0 | 0 | 0 | 0 | 0 | 0 | 227 |
| 1823920 | DSR COSTS AMORTIZED 103881 | OUTREACH AND COMMUNICATION ID-2015 | OTHER | 153 | 0 | 0 | 0 | 0 | 0 | 0 | 153 |
| 1823920 | DSR COSTS AMORTIZED 103882 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 4,174 | 0 | 0 | 0 | 0 | 0 | 0 | 4,174 |
| 1823920 | DSR COSTS AMORTIZED 103887 | HOME ENERGY EFF INCENTIVE PROG - UT 2015 | OTHER | 18,922 | 0 | 0 | 0 | 0 | 0 | 0 | 18,922 |
| 1823920 | DSR COSTS AMORTIZED 103888 | HOME ENERGY REPORTING - UT 2015 | OTHER | 2,878 | 0 | 0 | 0 | 0 | 0 | 0 | 2,878 |
| 1823920 | DSR COSTS AMORTIZED 103891 | IRRIGATION LOAD CONTROL - UTAH - 2015 | OTHER | 476 | 0 | 0 | 0 | 0 | 0 | 0 | 476 |
| 1823920 | DSR COSTS AMORTIZED 103892 | LOW INCOME - UTAH - 2015 | OTHER | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 64 |
| 1823920 | DSR COSTS AMORTIZED 103893 | OUTREACH and COMMUNICATIONS - UT 2015 | OTHER | 1,611 | 0 | 0 | 0 | 0 | 0 | 0 | 1,611 |
| 1823920 | DSR COSTS AMORTIZED 103894 | PORTFOLIO - UTAH 2015 | OTHER | 370 | 0 | 0 | 0 | 0 | 0 | 0 | 370 |
| 1823920 | DSR COSTS AMORTIZED 103895 | REFRIGERATOR RECYCLING PGM- UTAH - 2015 | OTHER | 1,125 | 0 | 0 | 0 | 0 | 0 | 0 | 1,125 |
| 1823920 | DSR COSTS AMORTIZED 103896 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,890 | 0 | 0 | 0 | 0 | 0 | 0 | 1,890 |
| 1823920 | DSR COSTS AMORTIZED 103900 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 15,213 | 0 | 0 | 0 | 0 | 0 | 0 | 15,213 |
| 1823920 | DSR COSTS AMORTIZED 103901 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015 | OTHER | 6,316 | 0 | 0 | 0 | 0 | 0 | 0 | 6,316 |
| 1823920 | DSR COSTS AMORTIZED 103902 | WSB - WATTSMART BUS- UT- 2015 | OTHER | 4,777 | 0 | 0 | 0 | 0 | 0 | 0 | 4,777 |
| 1823920 | DSR COSTS AMORTIZED 103903 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | OTHER | 257 | 0 | 0 | 0 | 0 | 0 | 0 | 257 |
| 1823920 | DSR COSTS AMORTIZED 103904 | U.of Utah Student Energy Sponsorship- UT | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |



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| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920 | DSR COSTS AMORTIZED 103905 WSB Small Business Comm- UT-2015 | OTHER | 3,896 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,896 |
| 1823920 | DSR COSTS AMORTIZED 103906 WBS Small Business Ind- UT-2015 | OTHER | 262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 262 |
| 1823920 | DSR COSTS AMORTIZED 103907 AGRICULTURAL FINANSWER EXP WY-2015 CAT2 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103909 COMMERCIAL FINANSWER EXP- WY-2015 CAT2 | OTHER | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97 |
| 1823920 | DSR COSTS AMORTIZED 103910 COMMERCIAL FINANSWER EXP WY-2015 CAT3 | OTHER | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54 |
| 1823920 | DSR COSTS AMORTIZED 103911 ENERGY FINANSWER -WY 2015 CAT2 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103912 ENERGY FINANSWER-WY-2015 CAT3 | OTHER | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 |
| 1823920 | DSR COSTS AMORTIZED 103913 HOME ENERGY EFF INCENT PROG Y-2015 CAT1 | OTHER | 1,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,207 |
| 1823920 | DSR COSTS AMORTIZED 103914 INDUSTRIAL FINANSWER -WY 2015 CAT2 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103915 INDUSTRIAL FINANSWER-WY-2015 CAT3 | OTHER | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 1823920 | DSR COSTS AMORTIZED 103916 INDUSTRIAL FINAN EXPRESS WY-2015 CAT2 | OTHER | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 1823920 | DSR COSTS AMORTIZED 103917 INDUSTRIAL FINANSWER EXP WY-2015 CAT3 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED 103918 LOW-INCOME WEATHERZTN - WY 2015 CAT1 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED 103919 OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121 |
| 1823920 | DSR COSTS AMORTIZED 103920 PORTFOLIO WY-2015 CAT1 | OTHER | 71 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71 |
| 1823920 | DSR COSTS AMORTIZED 103921 PORTFOLIO WY-2015 CAT2 | OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 1823920 | DSR COSTS AMORTIZED 103922 PORTFOLIO WY-2015 CAT3 | OTHER | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 |
| 1823920 | DSR COSTS AMORTIZED 103923 REFRIGERATOR RECYCLING-WY -2015 CAT1 | OTHER | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99 |
| 1823920 | DSR COSTS AMORTIZED 103925 SELF DIRECT - COMMERCIAL -WY-2015 CAT3 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103927 SELF DIRECT -INDUSTRIAL -WY-2015 CAT3 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103928 WSB - Wattsmart Business - WY Cat 2- 201 | OTHER | 639 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 639 |
| 1823920 | DSR COSTS AMORTIZED 103929 WSB - Small Business Comm - WY Cat2 -201 | OTHER | 1,071 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,071 |
| 1823920 | DSR COSTS AMORTIZED 103930 WBS- Wattsmart Business Ind -WY Cat2-201 | OTHER | 286 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 286 |
| 1823920 | DSR COSTS AMORTIZED 103931 HOME ENERGY REPORTING - WY 2015 | OTHER | 139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 139 |
| 1823920 | DSR COSTS AMORTIZED 103932 WSB- Wattsmart Business- WY Cat 3- 2015 | OTHER | 178 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 178 |
| 1823920 | DSR COSTS AMORTIZED 103933 REFRIG RECYCLE COMM -WY 2015 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103934 REFRIG RECYCLE COMM -WY 2015 CAT3 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 103935 WSB Wattsmart Business Comm- WY Cat3 -20 | OTHER | 381 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 381 |
| 1823920 | DSR COSTS AMORTIZED 103936 WBS- Wattsmart Bus Ind- WY Cat3-2015 | OTHER | 1,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,487 |
| 1823920 | DSR COSTS AMORTIZED 103937 WSB- Wattsmart Business Agric- WY Cat2 - | OTHER | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 1823920 | DSR COSTS AMORTIZED 103938 WSB- Wattsmart Business Agric- WY Cat3 - | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 103959 COMMERCIAL ENERGY REPORTS-SMB -UT 2015 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED 103962 Portfolio - EM&V C&I - ID- 2015 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 103963 Portfolio - EM&V RES - ID- 2015 | OTHER | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 1823920 | DSR COSTS AMORTIZED 104013 CALIFORNIA DSM EXPENSE - 2016 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED 104015 HOME ENERGY REPORTING - ID 2016 | OTHER | 94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 94 |
| 1823920 | DSR COSTS AMORTIZED 104018 OUTREACH AND COMMUNICATION ID-2016 | OTHER | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 1823920 | DSR COSTS AMORTIZED 104019 PORTFOLIO - IDAHO 2016 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823920 | DSR COSTS AMORTIZED 104020 Portfolio - EM&V C&I - ID- 2016 | OTHER | 166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 166 |
| 1823920 | DSR COSTS AMORTIZED 104021 Portfolio - EM&V RES - ID- 2016 | OTHER | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165 |
| 1823920 | DSR COSTS AMORTIZED 104023 WSB Small Business Comm - ID-2016 | OTHER | 1,392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,392 |



Regulatory Assesst

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------------|--|-------|--------|--------|------|---------|------|-------|------|--------|
| 1823920 | DSR COSTS AMORTIZED 104024 | WSB Small Business Ind - ID 2016 | OTHER | 220 | 0 | 0 | 0 | 0 | 0 | 0 | 220 |
| 1823920 | DSR COSTS AMORTIZED 104025 | WSB - WATTSMART BUSINESS - ID- 2016 | OTHER | 607 | 0 | 0 | 0 | 0 | 0 | 0 | 607 |
| 1823920 | DSR COSTS AMORTIZED 104026 | WSB Wattsmart Business Agric - ID-2016 | OTHER | 311 | 0 | 0 | 0 | 0 | 0 | 0 | 311 |
| 1823920 | DSR COSTS AMORTIZED 104027 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 4,957 | 0 | 0 | 0 | 0 | 0 | 0 | 4,957 |
| 1823920 | DSR COSTS AMORTIZED 104029 | HOME ENERGY EFF INCENTIVE PROG - UT 2016 | OTHER | 12,572 | 0 | 0 | 0 | 0 | 0 | 0 | 12,572 |
| 1823920 | DSR COSTS AMORTIZED 104030 | HOME ENERGY REPORTING - UT 2016 | OTHER | 2,335 | 0 | 0 | 0 | 0 | 0 | 0 | 2,335 |
| 1823920 | DSR COSTS AMORTIZED 104031 | IRRIGATION LOAD CONTROL - UTAH - 2016 | OTHER | 430 | 0 | 0 | 0 | 0 | 0 | 0 | 430 |
| 1823920 | DSR COSTS AMORTIZED 104032 | LOW INCOME - UTAH - 2016 | OTHER | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 59 |
| 1823920 | DSR COSTS AMORTIZED 104033 | OUTREACH and COMMUNICATIONS - UT 2016 | OTHER | 1,313 | 0 | 0 | 0 | 0 | 0 | 0 | 1,313 |
| 1823920 | DSR COSTS AMORTIZED 104034 | PORTFOLIO - UTAH 2016 | OTHER | 164 | 0 | 0 | 0 | 0 | 0 | 0 | 164 |
| 1823920 | DSR COSTS AMORTIZED 104035 | REFRIGERATOR RECYCLING PGM- UTAH - 2016 | OTHER | 182 | 0 | 0 | 0 | 0 | 0 | 0 | 182 |
| 1823920 | DSR COSTS AMORTIZED 104036 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,565 | 0 | 0 | 0 | 0 | 0 | 0 | 1,565 |
| 1823920 | DSR COSTS AMORTIZED 104037 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 20,226 | 0 | 0 | 0 | 0 | 0 | 0 | 20,226 |
| 1823920 | DSR COSTS AMORTIZED 104038 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016 | OTHER | 10,333 | 0 | 0 | 0 | 0 | 0 | 0 | 10,333 |
| 1823920 | DSR COSTS AMORTIZED 104039 | WSB Small Business Comm- UT-2016 | OTHER | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 114 |
| 1823920 | DSR COSTS AMORTIZED 104041 | WSB - WATTSMART BUS- UT- 2016 | OTHER | 5,308 | 0 | 0 | 0 | 0 | 0 | 0 | 5,308 |
| 1823920 | DSR COSTS AMORTIZED 104042 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | OTHER | 1,099 | 0 | 0 | 0 | 0 | 0 | 0 | 1,099 |
| 1823920 | DSR COSTS AMORTIZED 104043 | U.of Utah Student Energy Sponsorship- UT | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED 104044 | HOME ENERGY REPORTING - WY 2016 | OTHER | 94 | 0 | 0 | 0 | 0 | 0 | 0 | 94 |
| 1823920 | DSR COSTS AMORTIZED 104045 | HOME ENERGY EFF INCENT PROG Y-2016 CAT1 | OTHER | 659 | 0 | 0 | 0 | 0 | 0 | 0 | 659 |
| 1823920 | DSR COSTS AMORTIZED 104046 | LOW-INCOME WEATHERZTN - WY 2016 CAT1 | OTHER | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823920 | DSR COSTS AMORTIZED 104047 | OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 79 | 0 | 0 | 0 | 0 | 0 | 0 | 79 |
| 1823920 | DSR COSTS AMORTIZED 104048 | PORTFOLIO WY-2016 CAT1 | OTHER | 131 | 0 | 0 | 0 | 0 | 0 | 0 | 131 |
| 1823920 | DSR COSTS AMORTIZED 104049 | PORTFOLIO WY-2016 CAT2 | OTHER | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 37 |
| 1823920 | DSR COSTS AMORTIZED 104050 | PORTFOLIO WY-2016 CAT3 | OTHER | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| 1823920 | DSR COSTS AMORTIZED 104051 | REFRIGERATOR RECYCLING-WY -2016 CAT1 | OTHER | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 1823920 | DSR COSTS AMORTIZED 104052 | REFRIG RECYCLE COMM -WY 2016 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED 104053 | REFRIG RECYCLE COMM -WY 2016 CAT3 | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1823920 | DSR COSTS AMORTIZED 104054 | WSB- Wattsmart Bus Comm- WY Cat2 -2016 | OTHER | 1,449 | 0 | 0 | 0 | 0 | 0 | 0 | 1,449 |
| 1823920 | DSR COSTS AMORTIZED 104055 | WBS- Wattsmart Business Ind -WY Cat2-201 | OTHER | 193 | 0 | 0 | 0 | 0 | 0 | 0 | 193 |
| 1823920 | DSR COSTS AMORTIZED 104056 | WSB - Wattsmart Business - WY Cat 2- 201 | OTHER | 912 | 0 | 0 | 0 | 0 | 0 | 0 | 912 |
| 1823920 | DSR COSTS AMORTIZED 104057 | WSB Wattsmart Business Comm- WY Cat3 -20 | OTHER | 467 | 0 | 0 | 0 | 0 | 0 | 0 | 467 |
| 1823920 | DSR COSTS AMORTIZED 104058 | WBS- Wattsmart Bus Ind- WY Cat3-2016 | OTHER | 1,239 | 0 | 0 | 0 | 0 | 0 | 0 | 1,239 |
| 1823920 | DSR COSTS AMORTIZED 104059 | WSB- Wattsmart Business Agric- WY Cat2 - | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | DSR COSTS AMORTIZED 104060 | WSB- Wattsmart Business Agric- WY Cat3 - | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED 104061 | WSB- Wattsmart Business- WY Cat 3- 2016 | OTHER | 602 | 0 | 0 | 0 | 0 | 0 | 0 | 602 |
| 1823920 | DSR COSTS AMORTIZED 104080 | OUTREACH & COMM WATTSMT WY-2016 CAT2 | OTHER | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 44 |
| 1823920 | DSR COSTS AMORTIZED 104081 | OUTREACH & COMM WATTSMT WY-2016 CAT3 | OTHER | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |
| 1823920 | DSR COSTS AMORTIZED 104109 | WA DSM - 186055 Clear Acct Balance | OTHER | -841 | 0 | 0 | 0 | 0 | 0 | 0 | -841 |
| 1823920 | DSR COSTS AMORTIZED 104110 | ID DSM - 186025 Clear Acct Balance | OTHER | 398 | 0 | 0 | 0 | 0 | 0 | 0 | 398 |
| 1823920 | DSR COSTS AMORTIZED 104111 | WY DSM - 186065 Clear Acct Balance | OTHER | -1,405 | 0 | 0 | 0 | 0 | 0 | 0 | -1,405 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|---------------------|--|---------------|----------|----------|----------|----------|----------|-----------|----------|---------------|
| 1823920 Total | | | | 69,713 | 0 | 0 | 0 | 0 | 0 | 68 | 0 | 69,644 |
| 1823930 | DSR COSTS NOT AMORT | 101300 | WEATHERIZATION 96 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101301 | "IDAHO WEATHERIZATION, ID-P 1997" | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101302 | SUPER GOOD CENT 90 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101303 | SUPER GOOD CENT 91 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101304 | SUPER GOOD CENT 92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101305 | CASH GRANT ID 92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101306 | LOW INCOME ID 90 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101307 | LOW INCOME ID 91 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101308 | LOW INCOME ID 92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101309 | LOW INCOME ID 93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101310 | LOW INCOME ID 94 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101311 | LOW INCOME ID 95 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101312 | LOW INCOME ID 96 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101313 | "LOW INCOME PROGRAM, ID-UT 1998" | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101314 | CASH GRANT ID 90 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101315 | CASH GRANT ID 91 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101316 | CASH GRANT ID 92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101317 | CASH GRANT ID 93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101318 | CASH GRANT ID 94 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101320 | CASH GRANT ID 96 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101322 | "WEATHER LOANS, IDAHO - U 1997" | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101324 | EARLY PAYOFF ID 92 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101326 | IRRIGATION ID 93 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101328 | IRRIGATION ID 95 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101330 | REG MOBILE HOME 93 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101332 | REG MOBILE HOME 95 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101334 | "REGIONAL MOBILE HOME (MAP), ID-UT 1997" | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101336 | TECH MONITOR ID 93 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101338 | HASSLE FREE ID 94 | IDU | 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 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|---------------------|---|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT | 101340 | HASSLE FREE ID 96 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101342 | HASSLE FREE EFFICIENCY - IDAHO-UT 1998 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101344 | ENERGY FINANSWER92 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101346 | ENERGY FINANSWER94 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101348 | ENERGY FINANSWER96 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101350 | "ENERGY FINANSWER, ID-UT 1998" | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101353 | IND FINANSWER 94 | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101355 | "INDUSTRIAL FINANSWER, ID-UT 1997" | IDU | 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 |
| 1823930 | DSR COSTS NOT AMORT | 101357 | COMM RETROFIT 93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101358 | FINANSWER 12000 92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101359 | FINANSWER 12000 93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101360 | FINANSWER 12000 94 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101361 | WHOLESALE PURCH 92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101362 | MANF ACQUISITION92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101363 | HOME COMFORT 92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101364 | REFRIGERATION 92 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101365 | REFRIGERATION 93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101366 | REFRIGERATION 94 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101367 | REFRIGERATION 95 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101368 | REFRIGERATION 96 | IDU | 0 | 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 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101370 | SUPER EFFICIENT REFRIGERATOR ID-UT 1998 | IDU | 0 | 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 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101372 | PROG DEVELOPMNT 93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101373 | LOAD STUDIES 93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101374 | SUPER GOOD CENTS93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101375 | SUPER GOOD CENTS94 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101376 | SUPER GOOD CENTS95 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101377 | SUPER GOOD CENTS96 | IDU | 0 | 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 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101379 | "SUPER GOOD CENTS, ID-UT 1998" | IDU | 0 | 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 | 0 |
| 1823930 | DSR COSTS NOT AMORT | 101381 | EF LIGHT PRO 93 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

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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 |
|-----------------|---|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT 101382 IRRIGATION 93 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101384 DSM OTHER PROGS 95 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101386 MARKET RESEARCH 94 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101387 MARKET RESEARCH 95 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101388 MARKET RESEARCH 96 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101881 HASSEL FREE EFFICIENCY IDAHO-UT 1999 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101884 SELF AUDIT - 1999 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101887 INDUSTRIAL FINANSWER - IDAHO UP&L - 199 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101917 WEATHERIZATION LOANS - IDAHO UP&L - 1999 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101920 LOW INCOME BID WZ - IDU 1999 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101927 HASSLEFREE EFFICIENCY - IDAHO-UT 2000 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101929 LOW INCOME WZ - IDAHO-UT 2000 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 101950 "LOW INCOME BID WZ, ID 2000" | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102062 ENERGY FINANSWER - ID-UT 2001 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102064 INDUSTRIAL FINANSWER - ID-UT 2001 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102066 SELF AUDIT - ID-UT 2001 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102180 HASSLEFREE EFFICIENCY - IDU - 2002 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102182 LOW INCOME WZ - IDU - 2002 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102184 NEEA - IDU - 2002 ACTUALS | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102216 WEATHERIZATION LOANS - RES UT 2003 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102218 ENERGY FINANSWER - IDU 2003 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102220 LOAN INCOME WZ - IDU 2003 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102221 NEEA - IDU 2003 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT 102222 SELF AUDIT - IDAHO-UT 2003 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102352 INDUSTRIAL FINANSWER - IDU 2004 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102354 NEEA - IDU 2004 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102356 IRRIGATION INTERRUPTIBLE - IDU 2004 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102519 INDUSTRIAL FINANSWER - IDAHO-UT 2005 | IDU | 0 | 0 | 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 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102521 NEEA - IDAHO - UTAH 2005 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102522 SELF AUDIT - IDAHO-UT 2005 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102523 IRRIGATION INTERRUPTIBLE IDAHO - UT 2005 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102524 WEATHERIZATION LOANS - RESIDENTIAL/ID-UT | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102573 ENERGY FINANSWER ID/UT 2006 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102574 INDUSTRIAL FINANSWER-ID-UT 2006 | IDU | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102575 LOW INCOME WZ -ID-UT 2006 | IDU | 144 | 0 | 0 | 0 | 0 | 0 | 144 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102576 NEEA-IDAHO-UTAH 2006 | IDU | 359 | 0 | 0 | 0 | 0 | 0 | 359 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102577 IRRIGATION INTERRUPTIBLE ID-UT 2006 | IDU | 361 | 0 | 0 | 0 | 0 | 0 | 361 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102578 WEATHERIZATION LOANS-RESIDL/ID-UT 2006 | IDU | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102579 REFRIGERATOR RECYCLING PGM-ID-UT 2006 | IDU | 143 | 0 | 0 | 0 | 0 | 0 | 143 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102580 COMMERCIAL FINANSWER EXPR-ID-UT 2006 | IDU | 117 | 0 | 0 | 0 | 0 | 0 | 117 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102581 INDUSTRIAL FINANSWER EXPR-ID-UT 2006 | IDU | 47 | 0 | 0 | 0 | 0 | 0 | 47 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102582 IRRIGATION EFFICIENCY PRGRM-ID-UT 2006 | IDU | 246 | 0 | 0 | 0 | 0 | 0 | 246 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102758 HOME ENERGY EFFICIENCY INCENTIVE PROGM-I | IDU | 103 | 0 | 0 | 0 | 0 | 0 | 103 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102808 WEATHERIZATION LOANS RESIDTL/ ID-UT 2007 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102809 ENERGY FINANSWER IDU 2007 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823930 | DSR COSTS NOT AMORT 102810 Industrial Finanswer ID - 2007 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 102811 IRRIGATION INTERRUPTIBLE ID-UT 2007 | OTHER | 846 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 846 |
| 1823930 | DSR COSTS NOT AMORT 102812 LOW INCOME WZ - ID-UT 2007 | OTHER | 101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101 |
| 1823930 | DSR COSTS NOT AMORT 102813 NEEA - IDAHO - UTAH 2007 | OTHER | 361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 361 |
| 1823930 | DSR COSTS NOT AMORT 102814 REFRIGERATOR RECYCLING PGM - ID-UT 2007 | OTHER | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123 |
| 1823930 | DSR COSTS NOT AMORT 102815 COMMERCIAL FINANSWER EXPR - ID-UT 2007 | OTHER | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| 1823930 | DSR COSTS NOT AMORT 102816 INDUSTRIAL FINANSWER EXPR - ID-UT 2007 | OTHER | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120 |
| 1823930 | DSR COSTS NOT AMORT 102817 IRRIGATION EFFICIENCY PRGRM - ID-UT 2007 | OTHER | 275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 275 |
| 1823930 | DSR COSTS NOT AMORT 102818 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 229 |
| 1823930 | DSR COSTS NOT AMORT 102896 ENERGY FINANSWER - ID/UT 2008 | OTHER | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 |
| 1823930 | DSR COSTS NOT AMORT 102897 INDUSTRIAL FINANSWER - ID-UT 2008 | OTHER | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 |
| 1823930 | DSR COSTS NOT AMORT 102898 IRRIGATION INTERRUPTIBLE - IDAHO - 2008 | OTHER | 3,127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,127 |
| 1823930 | DSR COSTS NOT AMORT 102899 LOW INCOME WEATHERIZATION - IDAHO 2008 | OTHER | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165 |
| 1823930 | DSR COSTS NOT AMORT 102900 NEEA - IDAHO - 2008 | OTHER | 317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 317 |



Regulatory Assesets

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT 102901 REFRIGERATOR RECYCLING PRGM - IDAHO 2008 | OTHER | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113 |
| 1823930 | DSR COSTS NOT AMORT 102902 COMMERCIAL FINANSWER EXPRESS - IDAHO 200 | OTHER | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108 |
| 1823930 | DSR COSTS NOT AMORT 102903 INDUSTRIAL FINANSWER - IDAHO - 2008 | OTHER | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 |
| 1823930 | DSR COSTS NOT AMORT 102904 IRRIGATION EFFICIENCY PRGM - IDAHO - 200 | OTHER | 268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 268 |
| 1823930 | DSR COSTS NOT AMORT 102905 HOME ENERGY EFF INCENTIVE PROGRAM - IDAH | OTHER | 490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 490 |
| 1823930 | DSR COSTS NOT AMORT 102957 CATEGORY 1 - WYOMING - 2008 | OTHER | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 1823930 | DSR COSTS NOT AMORT 102958 CATEGORY 2 - WYOMING - 2008 | OTHER | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 1823930 | DSR COSTS NOT AMORT 102959 CATEGORY 3 - WYOMING - 2008 | OTHER | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| 1823930 | DSR COSTS NOT AMORT 102966 ENERGY FINANSWER - ID/UT 2009 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823930 | DSR COSTS NOT AMORT 102967 INDUSTRIAL FINANSWER - ID-UT 2009 | OTHER | 309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 309 |
| 1823930 | DSR COSTS NOT AMORT 102968 IRRIGATION INTERRUPTIBLE ID-UT 2009 | OTHER | 3,816 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,816 |
| 1823930 | DSR COSTS NOT AMORT 102969 LOW INCOME WZ - ID-UT 2009 | OTHER | 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 198 |
| 1823930 | DSR COSTS NOT AMORT 102970 NEEA - IDAHO - UTAH 2009 | OTHER | 287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 287 |
| 1823930 | DSR COSTS NOT AMORT 102971 REFRIGERATOR RECYCLING PGM - ID-UT 2009 | OTHER | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108 |
| 1823930 | DSR COSTS NOT AMORT 102972 COMMERCIAL FINANSWER EXPR - ID-UT 2009 | OTHER | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 190 |
| 1823930 | DSR COSTS NOT AMORT 102973 INDUSTRIAL FINANSWER EXPR - ID-UT 2009 | OTHER | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74 |
| 1823930 | DSR COSTS NOT AMORT 102974 IRRIGATION EFFICIENCY PRGRM - ID-UT 2009 | OTHER | 807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 807 |
| 1823930 | DSR COSTS NOT AMORT 102975 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 594 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 594 |
| 1823930 | DSR COSTS NOT AMORT 103061 ENERGY FINANSWER - ID/UT 2010 | OTHER | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 |
| 1823930 | DSR COSTS NOT AMORT 103062 INDUSTRIAL FINANSWER - ID-UT 2010 | OTHER | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 322 |
| 1823930 | DSR COSTS NOT AMORT 103063 IRRIGATION INTERRUPTIBLE ID-UT 2010 | OTHER | 4,283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,283 |
| 1823930 | DSR COSTS NOT AMORT 103064 LOW INCOME WZ - ID-UT 2010 | OTHER | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 134 |
| 1823930 | DSR COSTS NOT AMORT 103065 NEEA - IDAHO - UTAH 2010 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 103066 REFRIGERATOR RECYCLING PGM - ID-UT 2010 | OTHER | 166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 166 |
| 1823930 | DSR COSTS NOT AMORT 103067 COMMERCIAL FINANSWER EXPR - ID-UT 2010 | OTHER | 513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 513 |
| 1823930 | DSR COSTS NOT AMORT 103068 INDUSTRIAL FINANSWER EXPR - ID-UT 2010 | OTHER | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107 |
| 1823930 | DSR COSTS NOT AMORT 103069 IRRIGATION EFFICIENCY PRGRM - ID-UT 2010 | OTHER | 637 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 637 |
| 1823930 | DSR COSTS NOT AMORT 103070 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 1,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,305 |
| 1823930 | DSR COSTS NOT AMORT 103171 ENERGY FINANSWER - ID/UT 2011 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823930 | DSR COSTS NOT AMORT 103172 INDUSTRIAL FINANSWER - ID-UT 2011 | OTHER | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 143 |
| 1823930 | DSR COSTS NOT AMORT 103173 IRRIGATION INTERRUPTIBLE ID-UT 2011 | OTHER | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37 |
| 1823930 | DSR COSTS NOT AMORT 103174 LOW INCOME WZ - ID-UT 2011 | OTHER | 425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425 |
| 1823930 | DSR COSTS NOT AMORT 103176 REFRIGERATOR RECYCLING PGM - ID-UT 2011 | OTHER | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 1823930 | DSR COSTS NOT AMORT 103177 COMMERCIAL FINANSWER EXPR - ID-UT 2011 | OTHER | 632 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 632 |
| 1823930 | DSR COSTS NOT AMORT 103178 INDUSTRIAL FINANSWER EXPR - ID-UT 2011 | OTHER | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77 |
| 1823930 | DSR COSTS NOT AMORT 103179 IRRIGATION EFFICIENCY PRGRM - ID-UT 2011 | OTHER | 508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 508 |
| 1823930 | DSR COSTS NOT AMORT 103180 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 699 |
| 1823930 | DSR COSTS NOT AMORT 103312 ENERGY FINANSWER - ID 2012 | OTHER | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 1823930 | DSR COSTS NOT AMORT 103313 INDUSTRIAL FINANSWER - ID 2012 | OTHER | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 303 |
| 1823930 | DSR COSTS NOT AMORT 103314 IRRIGATION INTERRUPTIBLE- ID 2012 | OTHER | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44 |
| 1823930 | DSR COSTS NOT AMORT 103315 LOW INCOME WZ - ID- 2012 | OTHER | 296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 296 |



Regulatory Assessts

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--|-------|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT 103317 REFRIGERATOR RECYCLING PGM - ID 2012 | OTHER | 115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115 |
| 1823930 | DSR COSTS NOT AMORT 103318 COMMERCIAL FINANSWER EXPR - ID 2012 | OTHER | 706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 706 |
| 1823930 | DSR COSTS NOT AMORT 103319 INDUSTRIAL FINANSWER EXPR - ID 2012 | OTHER | 226 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 226 |
| 1823930 | DSR COSTS NOT AMORT 103320 IRRIGATION EFFICIENCY PRGRM - ID 2012 | OTHER | 847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 847 |
| 1823930 | DSR COSTS NOT AMORT 103321 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 789 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 789 |
| 1823930 | DSR COSTS NOT AMORT 103322 COMMERCIAL DIRECT INSTALL - ID 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 103323 AGRICULTURAL FINANSWER EXPR - ID 2012 | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823930 | DSR COSTS NOT AMORT 103396 ENERGY MANAGEMENT-COMM - UT 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 103397 ENERGY MANAGEMENT-IND - UT 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 103398 RECOMMISSIONING INDUSTRIAL - UT 2012 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823930 | DSR COSTS NOT AMORT 103399 ENERGY MANAGEMENT-COMM - WA 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 103400 ENERGY MANAGEMENT-IND - WA 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 103403 ENERGY MGMT INDUST- WY CAT2 -2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 103634 AGRICULTURAL FINANSWER EXPR - ID 2013 | OTHER | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 1823930 | DSR COSTS NOT AMORT 103635 ENERGY FINANSWER - ID 2013 | OTHER | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77 |
| 1823930 | DSR COSTS NOT AMORT 103636 INDUSTRIAL FINANSWER - ID 2013 | OTHER | 294 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 294 |
| 1823930 | DSR COSTS NOT AMORT 103637 IRRIGATION INTERRUPTIBLE- ID 2013 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823930 | DSR COSTS NOT AMORT 103638 LOW INCOME WZ - ID- 2013 | OTHER | 226 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 226 |
| 1823930 | DSR COSTS NOT AMORT 103640 REFRIGERATOR RECYCLING PGM - ID 2013 | OTHER | 115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115 |
| 1823930 | DSR COSTS NOT AMORT 103641 COMMERCIAL FINANSWER EXPR - ID 2013 | OTHER | 615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 615 |
| 1823930 | DSR COSTS NOT AMORT 103642 INDUSTRIAL FINANSWER EXPR - ID 2013 | OTHER | 363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 363 |
| 1823930 | DSR COSTS NOT AMORT 103643 IRRIGATION EFFICIENCY PRGRM - ID 2013 | OTHER | 1,222 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,222 |
| 1823930 | DSR COSTS NOT AMORT 103644 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 844 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 844 |
| 1823930 | DSR COSTS NOT AMORT 103672 RECOMMISSIONING INDUSTRIAL - UT 2013 | OTHER | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 |
| 1823930 | DSR COSTS NOT AMORT 103746 AGRICULTURAL FINANSWER EXPR - ID 2014 | OTHER | 122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122 |
| 1823930 | DSR COSTS NOT AMORT 103747 COMMERCIAL FINANSWER EXPR - ID 2014 | OTHER | 683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 683 |
| 1823930 | DSR COSTS NOT AMORT 103748 ENERGY FINANSWER - ID 2014 | OTHER | 154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 154 |
| 1823930 | DSR COSTS NOT AMORT 103749 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 854 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 854 |
| 1823930 | DSR COSTS NOT AMORT 103750 INDUSTRIAL FINANSWER - ID 2014 | OTHER | 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 105 |
| 1823930 | DSR COSTS NOT AMORT 103751 INDUSTRIAL FINANSWER EXPR - ID 2014 | OTHER | 268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 268 |
| 1823930 | DSR COSTS NOT AMORT 103752 IRRIGATION EFFICIENCY PRGRM - ID 2014 | OTHER | 449 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 449 |
| 1823930 | DSR COSTS NOT AMORT 103753 LOW INCOME WZ - ID- 2014 | OTHER | 298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 298 |
| 1823930 | DSR COSTS NOT AMORT 103755 REFRIGERATOR RECYCLING PGM - ID 2014 | OTHER | 122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122 |
| 1823930 | DSR COSTS NOT AMORT 103866 AGRICULTURAL FINANSWER EXPR - ID 2015 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823930 | DSR COSTS NOT AMORT 103867 COMMERCIAL FINANSWER EXPR - ID 2015 | OTHER | 157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157 |
| 1823930 | DSR COSTS NOT AMORT 103868 ENERGY FINANSWER - ID 2015 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823930 | DSR COSTS NOT AMORT 103869 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848 |
| 1823930 | DSR COSTS NOT AMORT 103870 INDUSTRIAL FINANSWER - ID 2015 | OTHER | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63 |
| 1823930 | DSR COSTS NOT AMORT 103871 INDUSTRIAL FINANSWER EXPR - ID 2015 | OTHER | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80 |
| 1823930 | DSR COSTS NOT AMORT 103872 IRRIGATION EFFICIENCY PRGRM - ID 2015 | OTHER | 236 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 236 |
| 1823930 | DSR COSTS NOT AMORT 103873 LOW INCOME WZ - ID- 2015 | OTHER | 296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 296 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--|-------|---------------|----------|----------|----------|----------|----------|--------------|----------|---------------|
| 1823930 | DSR COSTS NOT AMORT 103875 REFRIGERATOR RECYCLING PGM - ID 2015 | OTHER | 106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 106 |
| 1823930 | DSR COSTS NOT AMORT 104014 HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 450 |
| 1823930 | DSR COSTS NOT AMORT 104016 IRRIGATION EFFICIENCY PRGRM - ID 2016 | OTHER | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80 |
| 1823930 | DSR COSTS NOT AMORT 104017 LOW INCOME WZ - ID- 2016 | OTHER | 245 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 245 |
| 1823930 | DSR COSTS NOT AMORT 104022 REFRIGERATOR RECYCLING PGM - ID 2016 | OTHER | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823930 Total | | | 37,937 | 0 | 0 | 0 | 0 | 0 | 1,524 | 0 | 36,413 |
| 1823940 | DSR CARRYING CHARGES 101391 DSR CARRY CHG ID-U | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101469 ENERGY FINANSWER94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101470 ENERGY FINANSWER95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101471 ENERGY FINANSWER96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101472 IND FINANSWER 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101473 IND FINANSWER 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101474 IND FINANSWER 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101475 FINANSWER 12000 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101477 COMM RETRO 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101479 ECONS 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101480 ECONS 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101481 ECONS 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101483 RFP EUA ONSITE 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101484 RFP EUA ONSITE 96 | UT | 0 | 0 | 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 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101487 RFP CES/WAY - CARRYING CHG - UT 1996 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101489 MAJOR ACCOUNTS 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101490 MAJOR ACCOUNTS 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101491 MAJOR ACCOUNTS 96 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101493 REFRIGERATION 95 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101496 SCHEDULE 5 94 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 101497 MARKET TRANS 96 | UT | 0 | 0 | 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 | 0 | 0 | 3,457 |
| 1823940 | DSR CARRYING CHARGES 102188 WA REVENUE RECOVERY - CARRYING CHG PENAL | OTHER | -680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -680 |
| 1823940 | DSR CARRYING CHARGES 102766 DSR CARRYING CHARGES | IDU | 163 | 0 | 0 | 0 | 0 | 0 | 163 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES 103140 Wy DSM - Cat1 - Carrying Charges | OTHER | -102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -102 |
| 1823940 | DSR CARRYING CHARGES 103141 Wy DSM - Cat2 - Carrying Charges | OTHER | -34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -34 |
| 1823940 | DSR CARRYING CHARGES 103142 Wy DSM - Cat3 - Carrying Charges | OTHER | -86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -86 |
| 1823940 | DSR CARRYING CHARGES 103279 CA CARRYING CHRGE LIEE - 2011 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823940 Total | | | 2,719 | 0 | 0 | 0 | 0 | 0 | 163 | 0 | 2,556 |
| 1823950 | DSR DEF AMORTIZATION 102203 OR REV - DEF RECOVERY OFFEST 2002 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823950 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101662 NET LOST REVN COMM | UT | 0 | 0 | 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 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101664 UTAH NET LOST REV - COMM. FINANSWER 1996 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-----------------------------|---|-------|----------|----------|----------|----------|----------|----------|----------|----------|
| 1823960 | DSR DEF NET LOST REV 101665 | NET LOST REVN ECONS | UT | 0 | 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 | 0 |
| 1823960 | DSR DEF NET LOST REV 101667 | UTAH NET LOST REV - LOW INCOME - 1995 | UT | 0 | 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 | 0 |
| 1823960 | DSR DEF NET LOST REV 101669 | NET LOST REVN LOW | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101670 | NET LOST REVN SERP | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101671 | NET LOST REVN SERP | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101672 | NET LOST REVN SERP | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101673 | NET LOST REVN 12000 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101674 | NET LOST REVN 12000 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101675 | NET LOST REVN 12000 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101676 | NET LOST REVN SCHD 5 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101678 | NET LOST REVN MAJOR | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101679 | NET LOST REVN MAJOR | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101680 | NET LOST REVN MAJOR | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101681 | UTAH NET LOST REV - COMM. SPACE - 1994 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101682 | NET LOST REVN COMM | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101683 | NET LOST REVN COMM | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101684 | NET LOST REVN COMM | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101685 | NET LOST REVN IND | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101686 | NET LOST REVN IND | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101687 | NET LOST REVN IND | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101688 | NET LOST REVN IND | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101691 | NET LOST EF RETRO | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101692 | NET LOST EF RETRO | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101693 | NET LOST CES WAY | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101694 | NET LOST CES WAY | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101695 | NET LOST EF CUSTOM | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101696 | NET LOST EF CUSTOM | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101697 | NET LOST EF PRESCRIPT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101698 | NET LOST EF PRESCRIPT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101699 | NET LOST EF COMMERCIAL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 | DSR DEF NET LOST REV 101700 | NET LOST EF COMMERCIAL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823960 Total | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 138010 | Reg Asset Current - Decom Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 138015 | Reg Asset Current - Energy West Mining | SE | 2,290 | 32 | 552 | 173 | 383 | 1,004 | 145 | 1 |
| 1823990 | OTHR REG ASSET-N CST 138020 | Reg Asset Current - DSM | OTHER | 6,055 | 0 | 0 | 0 | 0 | 0 | 0 | 6,055 |
| 1823990 | OTHR REG ASSET-N CST 138030 | Reg Asset Current - OR SB 408 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 138040 | Reg Asset Current - New Res/Renewables | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 138045 | Reg Asset Current - GHG Allowances | OTHER | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 1823990 | OTHR REG ASSET-N CST 138050 | Reg Asset Current - Def Net Power Costs | OTHER | 18,564 | 0 | 0 | 0 | 0 | 0 | 0 | 18,564 |



Regulatory Assests

13 Month Average as of June 2019
 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 138055 | Reg Asset Current - Def RECs in Rates | OTHER | 1,261 | 0 | 0 | 0 | 0 | 0 | 0 | 1,261 | |
| 1823990 | OTHR REG ASSET-N CST 138060 | Reg Asset Current - BPA Balancing Accts | OTHER | 6,991 | 0 | 0 | 0 | 0 | 0 | 0 | 6,991 | |
| 1823990 | OTHR REG ASSET-N CST 138070 | Reg Asset Current - Intervenor/Eval Fees | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 138080 | Reg Asset Current - Transition Severance | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 138090 | Reg Asset Current - Solar Feed-In | OTHER | 3,850 | 0 | 0 | 0 | 0 | 0 | 0 | 3,850 | |
| 1823990 | OTHR REG ASSET-N CST 138190 | Reg Asset Current - Other | OTHER | 2,334 | 0 | 0 | 0 | 0 | 0 | 0 | 2,334 | |
| 1823990 | OTHR REG ASSET-N CST 184500 | Deferred Regulatory Expense | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 185340 | TRANSITION COSTS - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186090 | CONTRA REG ASSET - DSM RESERVE | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186095 | RegA - DSM - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186099 | Regulatory Asset - Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186100 | Calif Alternative Rate for Energy (CARE) | OTHER | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 395 | |
| 1823990 | OTHR REG ASSET-N CST 186119 | Reg Asset - DSM - CA - Balance Reclass | OTHER | 2,674 | 0 | 0 | 0 | 0 | 0 | 0 | 2,674 | |
| 1823990 | OTHR REG ASSET-N CST 186129 | Reg Asset - DSM - ID - Balance Reclass | OTHER | 1,503 | 0 | 0 | 0 | 0 | 0 | 0 | 1,503 | |
| 1823990 | OTHR REG ASSET-N CST 186137 | RegA - DSM - OR - Reclass to Current | OTHER | -123 | 0 | 0 | 0 | 0 | 0 | 0 | -123 | |
| 1823990 | OTHR REG ASSET-N CST 186139 | Reg Asset - DSM - OR - Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186147 | RegA - DSM - UT - Reclass to Current | OTHER | -4,424 | 0 | 0 | 0 | 0 | 0 | 0 | -4,424 | |
| 1823990 | OTHR REG ASSET-N CST 186149 | Reg Asset - DSM - UT - Balance Reclass | OTHER | 11,969 | 0 | 0 | 0 | 0 | 0 | 0 | 11,969 | |
| 1823990 | OTHR REG ASSET-N CST 186157 | RegA - DSM - WA - Reclass to Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186159 | Reg Asset - DSM - WA - Balance Reclass | OTHER | 2,916 | 0 | 0 | 0 | 0 | 0 | 0 | 2,916 | |
| 1823990 | OTHR REG ASSET-N CST 186167 | RegA - DSM - WY - Reclass to Current | OTHER | -1,508 | 0 | 0 | 0 | 0 | 0 | 0 | -1,508 | |
| 1823990 | OTHR REG ASSET-N CST 186169 | Reg Asset - DSM - WY - Balance Reclass | OTHER | 621 | 0 | 0 | 0 | 0 | 0 | 0 | 621 | |
| 1823990 | OTHR REG ASSET-N CST 186501 | Powerdale Hydro Decom Reg Asset - CA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186502 | POWERDALE HYDRO DECOM REG ASSET - ID | IDU | 52 | 0 | 0 | 0 | 0 | 52 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186503 | POWERDALE HYDRO DECOM REG ASSET - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186504 | POWERDALE HYDRO DECOM REG ASSET - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186505 | POWERDALE HYDRO DECOM REG ASSET - WY | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186595 | RegA - Decom Costs - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 186793 | RegA - Deer Creek - OR - Recl to Curr | SE | -2,290 | -32 | -552 | -173 | -383 | -1,004 | -145 | -1 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187003 | RETAIL ACCESS PROJECT - INC | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 187004 | ENERGY TRUST OF OREGON - SB 1149 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 187005 | SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 187006 | SB1149 IMPLEMENT - SMALL NONRESIDENTIAL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 187007 | SB1149 IMPLEMENT - LARGE NONRESIDENTIAL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 187028 | TRANSITION COSTS-RETIREMENT & DISPLACE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 187041 | CHOLLA FUEL CONTRACT NEGOTIATIONS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 187042 | Reg Asset - CA GHG Allowances | OTHER | -961 | 0 | 0 | 0 | 0 | 0 | 0 | -961 | |
| 1823990 | OTHR REG ASSET-N CST 187043 | Reg Asset - CY14 CA GHG Allowances | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST 187048 | RegA - CA GHG Allowances - Recl to Curr | OTHER | -255 | 0 | 0 | 0 | 0 | 0 | 0 | -255 | |
| 1823990 | OTHR REG ASSET-N CST 187049 | RegA - CA GHG Allowances - Balance Recl | OTHER | 1,216 | 0 | 0 | 0 | 0 | 0 | 0 | 1,216 | |
| 1823990 | OTHR REG ASSET-N CST 187050 | CHOLLA PLANT TRANSACTION COSTS | SGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |



Regulatory Assests

13 Month Average as of June 2019
 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 187051 WASHINGTON COLSTRIP #3 REGULATORY ASSET | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187051 WASHINGTON COLSTRIP #3 REGULATORY ASSET | WA | 109 | 0 | 0 | 109 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187058 TRAIL MOUNTAIN MINE CLOSURE COSTS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187059 TRAIL MTN MINE UNRECOVERED INVEST | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187070 Trail Mtn Mine Costs - Deseret Settlemen | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187082 RTO Grid West N/R - WY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187090 REGULATORY ASSET - FEDERAL INT EXP | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187091 Regulatory Asset - Federal Int Exp (WY) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187092 Reg Asset - Federal Repair Interest (ID) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187095 Reg Asset - Medicare Subsidy | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187096 Reg Asset - Tax Rev Req Adj-WY | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187105 Y2K DEFERRAL - OREGON 98-00 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187106 BSIP/SAP - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187107 GLENROCK MINE EXCLUDING RECLAMATION - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187108 SOFTWARE WRITE DOWN 1997 - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187109 SOFTWARE WRITE DOWN 1999 - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187110 TRANSITION TEAM COSTS - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187111 NOELL KEMPF CAP - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187112 P&M STRIKE AMORT - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187113 98 EARLY RETIREMENT - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187114 94-98 FED/STATE INCOME TAX AUDIT PAYMENT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187190 Reg Asset-WA REC CY2014 Forward | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187191 Reg Asset - WA RPS Purchase | OTHER | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56 |
| 1823990 | OTHR REG ASSET-N CST 187201 MAY 2000 TRANSITION PLAN COSTS - CA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187202 MAY 2000 TRANSITION PLAN COSTS - ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187203 MAY 2000 TRANSITION PLAN COSTS - OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187204 MAY 2000 TRANSITION PLAN COSTS - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187205 MAY 2000 TRANSITION PLAN COSTS - WYP | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187206 MAY 2000 TRANSITION PLAN COSTS - WYU | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187211 MEHC TRANSITION PLAN - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187213 WY 2006- TRAN SEV CST | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187214 OR - MEHC Transition Service Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187215 CA - MEHC Transition Severance Costs | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187221 Reg Asset - Tax Adj on PR Benefits - CA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187222 Reg Asset - Tax Adj on PR Benefits - ID | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187223 Reg Asset - Tax Adj on PR Benefits - OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187224 Reg Asset - Tax Adj on PR Benefits - UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187225 Reg Asset - Tax Adj on PR Benefits - WA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187226 Reg Asset - Tax Adj on PR Benefits - WY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187245 RegA - Transition Severance - Recl to Cu | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187255 RegA - BPA Balancing Accts - Recl to Cur | OTHER | -6,991 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -6,991 |



Regulatory Assests

13 Month Average as of June 2019

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 187300 CA - Jan 2010 Storm Costs | OTHER | 2,168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,168 |
| 1823990 | OTHR REG ASSET-N CST 187305 RegA - ID 2017 Protocol - MSP Deferral | IDU | 150 | 0 | 0 | 0 | 0 | 0 | 150 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187306 RegA - UT 2017 Protocol - MSP Deferral | UT | 8,800 | 0 | 0 | 0 | 0 | 8,800 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187307 RegA - WY 2017 Protocol - MSP Deferral | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187307 RegA - WY 2017 Protocol - MSP Deferral | WYU | 2,400 | 0 | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187311 Contra Reg Asset-Carbon Plt Dec/Inv-CA | CA | -52 | -52 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187320 Reg Asset - Deprec Increase - ID | IDU | -58 | 0 | 0 | 0 | 0 | 0 | -58 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187321 Reg Asset - Deprec Increase - UT | UT | 1,601 | 0 | 0 | 0 | 0 | 1,601 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187322 Reg Asset - Deprec Increase - WY | WYP | 5,527 | 0 | 0 | 0 | 5,527 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187330 Reg Asset - Carbon Unrec Plant - ID | IDU | 957 | 0 | 0 | 0 | 0 | 0 | 957 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187331 Reg Asset - Carbon Decomm - ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187332 Reg Asset - Carbon Unrec Plant - UT | UT | 6,889 | 0 | 0 | 0 | 0 | 6,889 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187333 Reg Asset - Carbon Decomm - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187334 Reg Asset - Carbon Unrec Plant - WY | WYP | 2,316 | 0 | 0 | 0 | 2,316 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187335 Reg Asset - Carbon Decomm - WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187338 REG ASSET - CARBON PLT DECOM/INVENTORY | SG | 3,449 | 50 | 891 | 283 | 519 | 1,501 | 204 | 1 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187340 Reg Asset-OR Sch 94 Distr Safety Surch | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187345 Reg Asset - UT - Pref Stock Redemp Loss | OTHER | 430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 430 |
| 1823990 | OTHR REG ASSET-N CST 187346 Reg Asset - WY - Pref Stock Redemp Loss | OTHER | 148 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 148 |
| 1823990 | OTHR REG ASSET-N CST 187347 Reg Asset - WA - Pref Stock Redemp Loss | OTHER | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69 |
| 1823990 | OTHR REG ASSET-N CST 187350 ID - Deferred Overburden Costs | OTHER | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 470 |
| 1823990 | OTHR REG ASSET-N CST 187351 WY - Deferred Overburden Costs | WYP | 1,322 | 0 | 0 | 0 | 1,322 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187356 Reg Asset-WA-Merwin Project | OTHER | -3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3 |
| 1823990 | OTHR REG ASSET-N CST 187357 CA Mobile Home Park Conversion (MHPCBA) | OTHER | 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 198 |
| 1823990 | OTHR REG ASSET-N CST 187358 Reg Asset - UT MPA Balancing Account | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187359 Reg Asset - UT Major Plant Additions | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187360 Reg Asset - WY Def Advertising Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187363 Reg Asset - CA Naughton U3 Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187365 Reg Asset - Naughton Unit #3 Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187367 Contra Reg Asset - Naughton U3 - OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187368 Contra Reg Asset - Naughton U3 - WA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187370 Reg Asset - OR Solar Feed-In Tariff | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187371 REG ASSET - CA SOLAR FEED-IN TARIFF | OTHER | -830 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -830 |
| 1823990 | OTHR REG ASSET-N CST 187372 Reg Asset - OR Solar Feed-In Tariff 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187373 Reg Asset-OR Solar Feed-In Tariff 2013 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187374 Reg Asset-OR Solar Feed-In Tariff 2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187375 Reg Asset-OR Solar Feed-In Tariff 2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187376 Reg Asset-OR Solar Feed-In Tariff 2016 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187377 Reg Asset-OR Solar Feed-In Tariff 2017 | OTHER | 313 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 313 |
| 1823990 | OTHR REG ASSET-N CST 187378 Reg Asset-OR Solar Feed-In Tariff 2018 | OTHER | 3,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,548 |
| 1823990 | OTHR REG ASSET-N CST 187379 Reg Asset-OR Solar Feed-In Tariff 2019 | OTHER | 1,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,092 |



Regulatory Assests

13 Month Average as of June 2019

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 | -13,711 | 0 | 0 | 0 | 0 | 0 | 0 | -13,711 |
| 1823990 | OTHR REG ASSET-N CST 187381 | RegA - CA Solar Feed-In - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187383 | RegA - OR Solar Feed-In - Recl to Curr | OTHER | -3,780 | 0 | 0 | 0 | 0 | 0 | 0 | -3,780 |
| 1823990 | OTHR REG ASSET-N CST 187384 | RegA - UT Solar Feed-In - Recl to Curr | OTHER | -70 | 0 | 0 | 0 | 0 | 0 | 0 | -70 |
| 1823990 | OTHR REG ASSET-N CST 187385 | RegA - Solar Feed-In - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187387 | Reg Asset-Utah STEP Pilot Prog Bal Acct | OTHER | -9,669 | 0 | 0 | 0 | 0 | 0 | 0 | -9,669 |
| 1823990 | OTHR REG ASSET-N CST 187390 | UT-Klamath Hydro Relicensing Costs | OTHER | 15,666 | 0 | 0 | 0 | 0 | 0 | 0 | 15,666 |
| 1823990 | OTHR REG ASSET-N CST 187391 | RegA - CA Solar Feed-In - Recl to Liab | OTHER | 830 | 0 | 0 | 0 | 0 | 0 | 0 | 830 |
| 1823990 | OTHR REG ASSET-N CST 187394 | RegA - UT Solar Feed-In - Recl to Liab | OTHER | 23,380 | 0 | 0 | 0 | 0 | 0 | 0 | 23,380 |
| 1823990 | OTHR REG ASSET-N CST 187415 | Reg Asset-UT Subscriber Solar Program | OTHER | 1,654 | 0 | 0 | 0 | 0 | 0 | 0 | 1,654 |
| 1823990 | OTHR REG ASSET-N CST 187420 | RegA - OR Community Solar | OTHER | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 19 |
| 1823990 | OTHR REG ASSET-N CST 187460 | Reg Asset - CA RPS Purchase | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187470 | Reg A-WA Decoupling Mech Sep16-Jun17 | OTHER | -1,334 | 0 | 0 | 0 | 0 | 0 | 0 | -1,334 |
| 1823990 | OTHR REG ASSET-N CST 187471 | Reg A-WA Decoupling Mech Jul17-Jun18 | OTHER | -301 | 0 | 0 | 0 | 0 | 0 | 0 | -301 |
| 1823990 | OTHR REG ASSET-N CST 187472 | Reg A-WA Decoupling Mech Jul18-Jun19 | OTHER | -92 | 0 | 0 | 0 | 0 | 0 | 0 | -92 |
| 1823990 | OTHR REG ASSET-N CST 187480 | Contra Reg A-WA Decoupling Sep16-Jun17 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187481 | Contra Reg A-WA Decoupling Jul17-Jun18 | OTHER | -917 | 0 | 0 | 0 | 0 | 0 | 0 | -917 |
| 1823990 | OTHR REG ASSET-N CST 187482 | Contra Reg A-WA Decoupling Jul18-Jun19 | OTHER | -618 | 0 | 0 | 0 | 0 | 0 | 0 | -618 |
| 1823990 | OTHR REG ASSET-N CST 187489 | Reg A-WA Decoupling Mechanism-Reclass | OTHER | 3,262 | 0 | 0 | 0 | 0 | 0 | 0 | 3,262 |
| 1823990 | OTHR REG ASSET-N CST 187495 | RegA - Other - Recl to Curr | OTHER | -2,334 | 0 | 0 | 0 | 0 | 0 | 0 | -2,334 |
| 1823990 | OTHR REG ASSET-N CST 187496 | RegA - OR Asset Sale Gain-Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187630 | Reg Asset - UT EIM Expense Deferral | OTHER | 8,012 | 0 | 0 | 0 | 0 | 0 | 0 | 8,012 |
| 1823990 | OTHR REG ASSET-N CST 187631 | Contra Reg Asset - UT EIM Deferral | OTHER | -8,012 | 0 | 0 | 0 | 0 | 0 | 0 | -8,012 |
| 1823990 | OTHR REG ASSET-N CST 187650 | Reg Asset - RPS Compliance Purchases | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187660 | RegA-OR Transp Electrification Pilot | OTHER | 131 | 0 | 0 | 0 | 0 | 0 | 0 | 131 |
| 1823990 | OTHR REG ASSET-N CST 187662 | RegA-CA Transp Electrification Pilot | OTHER | -244 | 0 | 0 | 0 | 0 | 0 | 0 | -244 |
| 1823990 | OTHR REG ASSET-N CST 187664 | RegA-WA Transp Electrification Pilot | OTHER | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 1823990 | OTHR REG ASSET-N CST 187764 | IMPLEMENTATION COST II - RESIDENTIAL | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187765 | IMPLEMENTATION COST II - NONRESIDENTIAL | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187767 | IMPLEMENTATION COST 3 - RESIDENTIAL | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187769 | IMPLEMENTATION COST 3 - NON RES LARGE | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187803 | Reg Asset - CA ECAC CY2013 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187805 | Reg Asset - CA ECAC CY2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187806 | Reg Asset - CA ECAC CY2016 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187807 | CONTRA REG ASSET - CA ECAC CY2012 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187809 | Contra Reg Asset - CA ECAC CY2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019
 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 187810 | Reg Asset - ID ECAM Dec11-Nov12 Mnsanto | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187812 | Reg Asset - ID ECAM Dec11-Nov12 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187814 | Reg Asset - ID ECAM Dec13-Nov14 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187816 | REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187818 | Contra Reg Asset - ID ECAM Dec12-Nov13 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187821 | Reg Asset - UT EBA Oct-Dec11 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187823 | Reg Asset - UT EBA Oct11-Dec11 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187825 | Reg Asset - UT EBA CY2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187826 | Reg Asset - UT EBA CY2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187827 | Reg Asset - UT EBA CY2016 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187828 | Reg Asset - UT EBA CY2017 | OTHER | 442 | 0 | 0 | 0 | 0 | 0 | 0 | 442 |
| 1823990 | OTHR REG ASSET-N CST 187829 | Reg Asset - UT EBA Group Amortization | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187834 | Reg Asset - UT RBA CY2013 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187835 | Reg Asset - UT RBA CY2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187836 | Reg Asset - UT RBA CY2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187837 | Reg Asset - UT RBA CY2016 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187838 | Reg Asset - UT RBA CY2017 | OTHER | 187 | 0 | 0 | 0 | 0 | 0 | 0 | 187 |
| 1823990 | OTHR REG ASSET-N CST 187839 | Reg Asset - UT RBA CY2018 | OTHER | 798 | 0 | 0 | 0 | 0 | 0 | 0 | 798 |
| 1823990 | OTHR REG ASSET-N CST 187842 | Contra Reg Asset - UT EBA CY2012 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187845 | Contra Reg Asset - UT EBA CY2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187846 | Contra Reg Asset - UT EBA CY2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187847 | Contra Reg Asset - UT EBA CY2016 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187848 | Contra Reg Asset - UT EBA CY2017 | OTHER | -533 | 0 | 0 | 0 | 0 | 0 | 0 | -533 |
| 1823990 | OTHR REG ASSET-N CST 187852 | Reg Asset - WY ECAM CY2012 | OTHER | 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 |
| 1823990 | OTHR REG ASSET-N CST 187854 | Reg Asset - WY ECAM CY2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187855 | Reg Asset - WY ECAM CY2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187856 | Reg Asset - WY ECAM CY2016 | OTHER | -59 | 0 | 0 | 0 | 0 | 0 | 0 | -59 |
| 1823990 | OTHR REG ASSET-N CST 187857 | Reg Asset - WY ECAM CY2017 | OTHER | -1,591 | 0 | 0 | 0 | 0 | 0 | 0 | -1,591 |
| 1823990 | OTHR REG ASSET-N CST 187858 | Reg Asset - WY ECAM CY2018 | OTHER | 5,813 | 0 | 0 | 0 | 0 | 0 | 0 | 5,813 |
| 1823990 | OTHR REG ASSET-N CST 187859 | Reg Asset - WY ECAM CY2019 | OTHER | 1,283 | 0 | 0 | 0 | 0 | 0 | 0 | 1,283 |
| 1823990 | OTHR REG ASSET-N CST 187862 | Reg Asset - WY RRA CY2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

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 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187866 Reg Asset - WY RRA CY2016 | OTHER | -9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -9 |
| 1823990 | OTHR REG ASSET-N CST 187867 Reg Asset - WY RRA CY2017 | OTHER | 254 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 254 |
| 1823990 | OTHR REG ASSET-N CST 187868 Reg Asset - WY RRA CY2018 | OTHER | 486 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 486 |
| 1823990 | OTHR REG ASSET-N CST 187869 Reg Asset - WY RRA CY2019 | OTHER | -32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -32 |
| 1823990 | OTHR REG ASSET-N CST 187872 Contra Reg Asset - WY ECAM CY2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187873 Contra Reg Asset - WY ECAM CY2013 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187874 Contra Reg Asset - WY ECAM CY2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187875 Contra Reg Asset - WY ECAM CY2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187876 CONTRA REG ASSET - WY ECAM CY2016 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187877 Contra Reg Asset - WY ECAM CY2018 | OTHER | -558 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -558 |
| 1823990 | OTHR REG ASSET-N CST 187878 Contra Reg Asset - WY ECAM CY2017 | OTHER | -143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -143 |
| 1823990 | OTHR REG ASSET-N CST 187879 Contra Reg Asset - WY ECAM CY2019 | OTHER | -60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -60 |
| 1823990 | OTHR REG ASSET-N CST 187880 Reg Asset - UT RBA CY2019 | OTHER | -91 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -91 |
| 1823990 | OTHR REG ASSET-N CST 187881 Deferred Exc RECs in Rates-UT (2011-12) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187883 Deferred Exc RECs in Rates-WY (2011-12) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187886 Reg Asset-OR RPS Compliance Purchases | OTHER | 132 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 132 |
| 1823990 | OTHR REG ASSET-N CST 187888 RegA - WA RECs in Rates - Recl to Curr | OTHER | -35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -35 |
| 1823990 | OTHR REG ASSET-N CST 187889 RegA - WA RECs in Rates - Balance Recl | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187890 Contra Reg Asset - WA Deferral of RECs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187891 Deferral of Excess RECs in Rates - UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187892 Deferral of Excess RECs in Rates - WA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187893 Deferral of Excess RECs in Rates - WY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187894 RegA - OR RECs in Rates - Recl to Curr | OTHER | -76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -76 |
| 1823990 | OTHR REG ASSET-N CST 187895 RegA - OR RECs in Rates - Balance Recl | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187896 RegA - UT RECs in Rates - Recl to Curr | OTHER | -654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -654 |
| 1823990 | OTHR REG ASSET-N CST 187897 RegA - UT RECs in Rates - Recl to Liab | OTHER | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| 1823990 | OTHR REG ASSET-N CST 187898 RegA - Def RECs in Rates - Recl to Curr | OTHER | -495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -495 |
| 1823990 | OTHR REG ASSET-N CST 187899 RegA - WY RECs in Rates - Recl to Liab | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823990 | OTHR REG ASSET-N CST 187901 OR - DEFERRED NET POWER COSTS | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187902 UT - DEFERRED NET POWER COSTS | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187903 WYO - DEFERRED EXCESS NET POWER COSTS | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187904 ID - DEFERRED NET POWER COSTS | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187905 CA - DEF NET POWER COSTS | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187906 DEF EXCESS NPC - OR UE116 BRIDGE | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187907 OR UE134 POWER COST | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187908 Def Net Power WY - 2007 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187909 Def Net Power - Wyoming 2008 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187911 REG ASSET - LAKE SIDE LIQ. DAMAGES - WY | WYP | 786 | 0 | 0 | 0 | 786 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

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 | 187912 | CONTRA - REGULATORY ASSETS | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187913 | Reg Asset - Goodnoe Hills Liq. Damages - | WYP | 319 | 0 | 0 | 0 | 319 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187914 | "Reg Asset-UT-Liq. Damages JB4, N1&2" | UT | 525 | 0 | 0 | 0 | 525 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187915 | Reg Asset-WY-Liq. Damages N2 | WYP | 86 | 0 | 0 | 0 | 86 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187920 | OR-RCAC REV REQUIREMENT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187921 | WA-Chehalis Plant Rev Reqmt - Reg Asset | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187922 | Reg Asset-RECs & SO2 Revenue Req - WY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187923 | Reg Asset-OR Sch 203-Black Cap Solar | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187925 | RegA - New Res/Renewables - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187930 | OR SB 408 REG ASSET | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187935 | RegA - OR SB 408 - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187936 | SB 408 REG ASSET - MCBIT (EVEN YEAR 1) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187937 | SB 408 REG ASSET - MCBIT (ODD YEAR 1) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187938 | SB 408 REG ASSET - MCBIT (EVEN YEAR 2) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187951 | DEFERRED COST OF TOU GUARANTEE | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187952 | DEFERRED INTERVENOR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187953 | CA Klamath Transition Memo Account (KTMA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187956 | CA DEFERRED INTERVENOR FUNDING | OTHER | 42 | 0 | 0 | 0 | 0 | 0 | 42 |
| 1823990 | OTHR REG ASSET-N CST | 187957 | DEFERRED OR INDEPENDENT EVALUATOR FEES | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187958 | ID Deferred Intervenor Funding | IDU | 61 | 0 | 0 | 0 | 0 | 61 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187964 | RegA - Intervenor Fees - Recl to Liab | OTHER | 109 | 0 | 0 | 0 | 0 | 0 | 109 |
| 1823990 | OTHR REG ASSET-N CST | 187965 | RegA - Intervenor/Eval Fees - Recl to Cu | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187966 | RegA - CA (CARE) Program - Recl to Liab | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187967 | RegA - OR Asset Sale Gain-Balance Recl | OTHER | 1,040 | 0 | 0 | 0 | 0 | 0 | 1,040 |
| 1823990 | OTHR REG ASSET-N CST | 187968 | Reg A - Insurance Reserves - Reclass | OTHER | 6,417 | 0 | 0 | 0 | 0 | 0 | 6,417 |
| 1823990 | OTHR REG ASSET-N CST | 187970 | DEFERRED NET POWER COSTS - WY 09 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187971 | Deferred Net Power Costs - WY 10 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187972 | Deferred Net Power Costs - WY 11 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187973 | Contra Reg Asset - CA ECAC CY2015 | OTHER | -335 | 0 | 0 | 0 | 0 | 0 | -335 |
| 1823990 | OTHR REG ASSET-N CST | 187974 | Contra Reg Asset - CA ECAC CY2016 | OTHER | -170 | 0 | 0 | 0 | 0 | 0 | -170 |
| 1823990 | OTHR REG ASSET-N CST | 187975 | Reg Asset - CA ECAC | OTHER | 2,251 | 0 | 0 | 0 | 0 | 0 | 2,251 |
| 1823990 | OTHR REG ASSET-N CST | 187976 | Reg Asset - CA ECAC CY2017 | OTHER | 116 | 0 | 0 | 0 | 0 | 0 | 116 |
| 1823990 | OTHR REG ASSET-N CST | 187977 | Contra Reg Asset - CA ECAC CY2017 | OTHER | -107 | 0 | 0 | 0 | 0 | 0 | -107 |
| 1823990 | OTHR REG ASSET-N CST | 187978 | Reg Asset - CA ECAC CY2018 | OTHER | 3,486 | 0 | 0 | 0 | 0 | 0 | 3,486 |
| 1823990 | OTHR REG ASSET-N CST | 187979 | Contra Reg Asset - CA ECAC CY2018 | OTHER | -189 | 0 | 0 | 0 | 0 | 0 | -189 |
| 1823990 | OTHR REG ASSET-N CST | 187980 | Deferred Net Power Costs - ID 09 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187981 | Deferred Net Power Costs - ID 10 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187982 | Deferred Net Power Costs - ID 11 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187983 | "Reg Asset - ID ECAM Dec10-Nov11, Mnsant | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187984 | "Reg Asset - ID ECAM Dec10-Nov11, Agrium | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187985 | Utah ECAM Regulatory Asset | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assests

13 Month Average as of June 2019

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 187988 | Deferred Net Power Costs - OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187992 | Contra Reg Asset - CA - Def NPC | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187993 | Contra Reg Asset - ID - Def NPC | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187994 | Contra Reg Asset - WY - Def NPC | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187995 | Utah ECAM Regulatory Asset - Contra | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187998 | RegA - Def Net Power Costs - Recl to Curr | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 187999 | Reg Asset - Def NPC Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 188000 | REG ASSET - ENVIRONMENTAL COSTS | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 188000 | REG ASSET - ENVIRONMENTAL COSTS | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189500 | Reg Asset - CA ECAC CY2019 | OTHER | 380 | 0 | 0 | 0 | 0 | 0 | 0 | 380 |
| 1823990 | OTHR REG ASSET-N CST 189501 | Contra Reg Asset - CA ECAC CY2019 | OTHER | -19 | 0 | 0 | 0 | 0 | 0 | 0 | -19 |
| 1823990 | OTHR REG ASSET-N CST 189502 | Reg Asset - CA ECAC CY2020 | OTHER | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 1823990 | OTHR REG ASSET-N CST 189503 | Contra Reg Asset - CA ECAC CY2020 | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1823990 | OTHR REG ASSET-N CST 189504 | Reg Asset - CA ECAC CY2021 | OTHER | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823990 | OTHR REG ASSET-N CST 189505 | Contra Reg Asset - CA ECAC CY2021 | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1823990 | OTHR REG ASSET-N CST 189528 | RegA - CA Def Exc NPC - Recl to Curr | OTHER | -2,127 | 0 | 0 | 0 | 0 | 0 | 0 | -2,127 |
| 1823990 | OTHR REG ASSET-N CST 189530 | Reg Asset - ID ECAM Dec14-Nov15 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189531 | Reg Asset - ID ECAM Dec15-Dec16 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189532 | Reg Asset - ID ECAM CY 2017 | OTHER | 2,556 | 0 | 0 | 0 | 0 | 0 | 0 | 2,556 |
| 1823990 | OTHR REG ASSET-N CST 189533 | Reg Asset - ID ECAM CY 2018 | OTHER | 13,154 | 0 | 0 | 0 | 0 | 0 | 0 | 13,154 |
| 1823990 | OTHR REG ASSET-N CST 189534 | Reg Asset-ID ECAM CY 2019 | OTHER | 3,046 | 0 | 0 | 0 | 0 | 0 | 0 | 3,046 |
| 1823990 | OTHR REG ASSET-N CST 189535 | Reg Asset-ID ECAM CY 2020 | OTHER | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 93 |
| 1823990 | OTHR REG ASSET-N CST 189536 | Reg Asset-ID ECAM CY 2021 | OTHER | 86 | 0 | 0 | 0 | 0 | 0 | 0 | 86 |
| 1823990 | OTHR REG ASSET-N CST 189540 | Contra Reg Asset - ID ECAM Dec14-Nov15 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189541 | Contra Reg Asset - ID ECAM Dec15-Dec16 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189542 | Contra Reg Asset - ID ECAM CY 2017 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189543 | Contra Reg Asset - ID ECAM CY 2018 | OTHER | -376 | 0 | 0 | 0 | 0 | 0 | 0 | -376 |
| 1823990 | OTHR REG ASSET-N CST 189544 | Contra Reg Asset - ID ECAM CY 2019 | OTHER | -125 | 0 | 0 | 0 | 0 | 0 | 0 | -125 |
| 1823990 | OTHR REG ASSET-N CST 189545 | Contra Reg Asset - ID ECAM CY 2020 | OTHER | -5 | 0 | 0 | 0 | 0 | 0 | 0 | -5 |
| 1823990 | OTHR REG ASSET-N CST 189546 | Contra Reg Asset - ID ECAM CY 2021 | OTHER | -4 | 0 | 0 | 0 | 0 | 0 | 0 | -4 |
| 1823990 | OTHR REG ASSET-N CST 189568 | RegA - ID Def Exc NPC - Recl to Curr | OTHER | -10,148 | 0 | 0 | 0 | 0 | 0 | 0 | -10,148 |
| 1823990 | OTHR REG ASSET-N CST 189570 | Reg Asset - OR TAM CY2020 | OTHER | 357 | 0 | 0 | 0 | 0 | 0 | 0 | 357 |
| 1823990 | OTHR REG ASSET-N CST 189571 | Reg Asset - OR TAM CY2021 | OTHER | 451 | 0 | 0 | 0 | 0 | 0 | 0 | 451 |
| 1823990 | OTHR REG ASSET-N CST 189580 | Contra Reg Asset - OR TAM CY2020 | OTHER | -18 | 0 | 0 | 0 | 0 | 0 | 0 | -18 |
| 1823990 | OTHR REG ASSET-N CST 189581 | Contra Reg Asset - OR TAM CY2021 | OTHER | -23 | 0 | 0 | 0 | 0 | 0 | 0 | -23 |
| 1823990 | OTHR REG ASSET-N CST 189608 | Reg Asset - UT EBA CY2018 | OTHER | 24,728 | 0 | 0 | 0 | 0 | 0 | 0 | 24,728 |
| 1823990 | OTHR REG ASSET-N CST 189609 | Reg Asset - UT EBA CY2019 | OTHER | 7,764 | 0 | 0 | 0 | 0 | 0 | 0 | 7,764 |
| 1823990 | OTHR REG ASSET-N CST 189610 | Reg Asset - UT EBA CY2020 | OTHER | 649 | 0 | 0 | 0 | 0 | 0 | 0 | 649 |
| 1823990 | OTHR REG ASSET-N CST 189611 | Reg Asset - UT EBA CY2021 | OTHER | 603 | 0 | 0 | 0 | 0 | 0 | 0 | 603 |
| 1823990 | OTHR REG ASSET-N CST 189618 | Contra Reg Asset - UT EBA CY2018 | OTHER | -1,526 | 0 | 0 | 0 | 0 | 0 | 0 | -1,526 |
| 1823990 | OTHR REG ASSET-N CST 189619 | Contra Reg Asset - UT EBA CY2019 | OTHER | -440 | 0 | 0 | 0 | 0 | 0 | 0 | -440 |



Regulatory Assests

13 Month Average as of June 2019
 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 189620 | Contra Reg Asset - UT EBA CY2020 | OTHER | -32 | 0 | 0 | 0 | 0 | 0 | 0 | -32 |
| 1823990 | OTHR REG ASSET-N CST 189621 | Contra Reg Asset - UT EBA CY2021 | OTHER | -30 | 0 | 0 | 0 | 0 | 0 | 0 | -30 |
| 1823990 | OTHR REG ASSET-N CST 189638 | RegA - UT Def Exc NPC - Recl to Curr | OTHER | -4,487 | 0 | 0 | 0 | 0 | 0 | 0 | -4,487 |
| 1823990 | OTHR REG ASSET-N CST 189639 | RegA - UT Def Exc NPC - Recl to Liab | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189640 | Reg Asset-WA-Colstrip Outage Deferral | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189649 | RegA - WA Def Exc NPC - Recl to Liab | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 189650 | Reg Asset - WY ECAM CY2020 | OTHER | 175 | 0 | 0 | 0 | 0 | 0 | 0 | 175 |
| 1823990 | OTHR REG ASSET-N CST 189651 | Reg Asset - WY ECAM CY2021 | OTHER | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 163 |
| 1823990 | OTHR REG ASSET-N CST 189660 | Contra Reg Asset - WY ECAM CY2020 | OTHER | -9 | 0 | 0 | 0 | 0 | 0 | 0 | -9 |
| 1823990 | OTHR REG ASSET-N CST 189661 | Contra Reg Asset - WY ECAM CY2021 | OTHER | -8 | 0 | 0 | 0 | 0 | 0 | 0 | -8 |
| 1823990 | OTHR REG ASSET-N CST 189688 | RegA - WY Def Exc NPC - Recl to Curr | OTHER | -1,802 | 0 | 0 | 0 | 0 | 0 | 0 | -1,802 |
| 1823990 | OTHR REG ASSET-N CST 189689 | RegA - WY Def Exc NPC - Recl to Liab | OTHER | 1,423 | 0 | 0 | 0 | 0 | 0 | 0 | 1,423 |
| 1823990 | OTHR REG ASSET-N CST 288712 | Reg Liab - OR Property Insurance Reserve | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST 530190 | Miscellaneous Contracts & Services | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 Total | | | | 153,365 | -2 | 891 | 392 | 13,275 | 19,316 | 1,366 | 1 118,127 |
| 1823993 | OTH REG ASSET-NON CO 111547 | REG ASSET-CHOLLA PLANT TRANS COSTS OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823993 | OTH REG ASSET-NON CO 187060 | CHOLLA PLANT TRANSACTION COSTS-OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823993 Total | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823994 | OTH REG ASSET-NON CO 111548 | REG ASSET-CHOLLA PLANT TRANS COSTS WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823994 | OTH REG ASSET-NON CO 187061 | CHOLLA PLANT TRANSACTION COSTS-WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823994 Total | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823995 | OTH REG ASSET-NON CO 111549 | REG ASSET-CHOLLA PLANT TRANS COSTS ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823995 | OTH REG ASSET-NON CO 187062 | CHOLLA PLANT TRANSACTION COSTS-ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823995 Total | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823999 | REGULATORY ASST-OTH 186001 | DSM Regulatory Assets-Accruals | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823999 | REGULATORY ASST-OTH 186011 | DSM Reg Asset - Accruals - CA | OTHER | 269 | 0 | 0 | 0 | 0 | 0 | 0 | 269 |
| 1823999 | REGULATORY ASST-OTH 186015 | DSM Reg Asset - Balancing Acct - CA | OTHER | -2,943 | 0 | 0 | 0 | 0 | 0 | 0 | -2,943 |
| 1823999 | REGULATORY ASST-OTH 186021 | DSM Reg Asset - Accruals - ID | OTHER | 365 | 0 | 0 | 0 | 0 | 0 | 0 | 365 |
| 1823999 | REGULATORY ASST-OTH 186025 | DSM Reg Asset - Balancing Acct - ID | OTHER | -1,844 | 0 | 0 | 0 | 0 | 0 | 0 | -1,844 |
| 1823999 | REGULATORY ASST-OTH 186035 | DSM Reg Asset - Balancing Acct - OR | OTHER | 131 | 0 | 0 | 0 | 0 | 0 | 0 | 131 |
| 1823999 | REGULATORY ASST-OTH 186041 | DSM Reg Asset - Accruals - UT | OTHER | 4,569 | 0 | 0 | 0 | 0 | 0 | 0 | 4,569 |
| 1823999 | REGULATORY ASST-OTH 186045 | DSM Reg Asset - Balancing Acct - UT | OTHER | -104,505 | 0 | 0 | 0 | 0 | 0 | 0 | -104,505 |
| 1823999 | REGULATORY ASST-OTH 186051 | DSM Reg Asset - Accruals - WA | OTHER | 810 | 0 | 0 | 0 | 0 | 0 | 0 | 810 |
| 1823999 | REGULATORY ASST-OTH 186055 | DSM Reg Asset - Balancing Acct - WA | OTHER | -3,726 | 0 | 0 | 0 | 0 | 0 | 0 | -3,726 |
| 1823999 | REGULATORY ASST-OTH 186061 | DSM Reg Asset - Accruals - WY | OTHER | 434 | 0 | 0 | 0 | 0 | 0 | 0 | 434 |
| 1823999 | REGULATORY ASST-OTH 186065 | DSM Reg Asset - Balancing Acct - WY | OTHER | -1,061 | 0 | 0 | 0 | 0 | 0 | 0 | -1,061 |
| 1823999 | REGULATORY ASST-OTH 186071 | DSM Reg Asset - Accruals - WY Cat 1 | OTHER | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 93 |
| 1823999 | REGULATORY ASST-OTH 186075 | DSM Reg Asset-Balancing Acct-WY Cat 1 | OTHER | -1,002 | 0 | 0 | 0 | 0 | 0 | 0 | -1,002 |
| 1823999 | REGULATORY ASST-OTH 186081 | DSM Reg Asset - Accruals - WY Cat 2 | OTHER | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 80 |
| 1823999 | REGULATORY ASST-OTH 186085 | DSM Reg Asset-Balancing Acct-WY Cat 2 | OTHER | -39 | 0 | 0 | 0 | 0 | 0 | 0 | -39 |
| 1823999 | REGULATORY ASST-OTH 186140 | Reg Asset-UT Rev Req DSM/STEP-Clrg | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assessts

13 Month Average as of June 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|-------|-----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|-----------------|
| 1823999 Total | | | -108,369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -108,369 |
| Grand Total | | | 739,366 | 10,878 | 162,279 | 42,761 | 100,296 | 289,822 | 38,739 | 173 | 94,417 |

B17.DEPRECIATION RESERVE



Depreciation Reserve

13 Month Average as of June 2019

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 | -29,090 | -419 | -7,515 | -2,385 | -4,375 | -12,665 | -1,722 | -10 | 0 |
| 1080000 | AC PR DPR EL PL SR 3103000 | WATER RIGHTS | SG | -14,473 | -208 | -3,739 | -1,187 | -2,177 | -6,301 | -857 | -5 | 0 |
| 1080000 | AC PR DPR EL PL SR 3108000 | FEE LAND - LEASED | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3110000 | STRUCTURES AND IMPROVEMENTS | SG | -538,722 | -7,751 | -139,169 | -44,168 | -81,022 | -234,548 | -31,885 | -180 | 0 |
| 1080000 | AC PR DPR EL PL SR 3120000 | BOILER PLANT EQUIPMENT | SG | -1,915,917 | -27,566 | -494,943 | -157,080 | -288,147 | -834,148 | -113,395 | -639 | 0 |
| 1080000 | AC PR DPR EL PL SR 3140000 | TURBOGENERATOR UNITS | SG | -437,905 | -6,300 | -113,125 | -35,902 | -65,859 | -190,654 | -25,918 | -146 | 0 |
| 1080000 | AC PR DPR EL PL SR 3150000 | ACCESSORY ELECTRIC EQUIPMENT | SG | -241,585 | -3,476 | -62,409 | -19,807 | -36,333 | -105,181 | -14,298 | -81 | 0 |
| 1080000 | AC PR DPR EL PL SR 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | SG | -37 | -1 | -9 | -3 | -6 | -16 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | SG | -17,412 | -251 | -4,498 | -1,428 | -2,619 | -7,581 | -1,031 | -6 | 0 |
| 1080000 | AC PR DPR EL PL SR 3302000 | LAND RIGHTS | SG-U | -55 | -1 | -14 | -5 | -8 | -24 | -3 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3302000 | LAND RIGHTS | SG-P | -4,023 | -58 | -1,039 | -330 | -605 | -1,751 | -238 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3303000 | WATER RIGHTS | SG-U | -112 | -2 | -29 | -9 | -17 | -49 | -7 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3303000 | WATER RIGHTS | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3304000 | FLOOD RIGHTS | SG-U | -69 | -1 | -18 | -6 | -10 | -30 | -4 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3304000 | FLOOD RIGHTS | SG-P | -239 | -3 | -62 | -20 | -36 | -104 | -14 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3305000 | LAND RIGHTS - FISH/WILDLIFE | SG-P | -162 | -2 | -42 | -13 | -24 | -70 | -10 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3310000 | STRUCTURES AND IMPROVE | SG-U | -5,209 | -75 | -1,346 | -427 | -783 | -2,268 | -308 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3310000 | STRUCTURES AND IMPROVE | SG-P | -5 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-U | -1,751 | -25 | -452 | -144 | -263 | -762 | -104 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | SG-P | -31,506 | -453 | -8,139 | -2,583 | -4,738 | -13,717 | -1,865 | -11 | 0 |
| 1080000 | AC PR DPR EL PL SR 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-U | -155 | -2 | -40 | -13 | -23 | -68 | -9 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | SG-P | -26,769 | -385 | -6,915 | -2,195 | -4,026 | -11,655 | -1,584 | -9 | 0 |
| 1080000 | AC PR DPR EL PL SR 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-U | -1,197 | -17 | -309 | -98 | -180 | -521 | -71 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3313000 | STRUCTURES AND IMPROVE-RECREATION | SG-P | -6,549 | -94 | -1,692 | -537 | -985 | -2,851 | -388 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-U | -17,088 | -246 | -4,414 | -1,401 | -2,570 | -7,440 | -1,011 | -6 | 0 |
| 1080000 | AC PR DPR EL PL SR 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | SG-P | -1,479 | -21 | -382 | -121 | -222 | -644 | -88 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-U | -25,225 | -363 | -6,516 | -2,068 | -3,794 | -10,982 | -1,493 | -8 | 0 |
| 1080000 | AC PR DPR EL PL SR 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | SG-P | -174,543 | -2,511 | -45,090 | -14,310 | -26,251 | -75,992 | -10,331 | -58 | 0 |
| 1080000 | AC PR DPR EL PL SR 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF" | SG-U | -214 | -3 | -55 | -18 | -32 | -93 | -13 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF" | SG-P | -6,990 | -101 | -1,806 | -573 | -1,051 | -3,043 | -414 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-U | -46 | -1 | -12 | -4 | -7 | -20 | -3 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | SG-P | -78 | -1 | -20 | -6 | -12 | -34 | -5 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-U | -20,506 | -295 | -5,297 | -1,681 | -3,084 | -8,928 | -1,214 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR 3330000 | "WATER WHEELS, TURB & GENERATORS" | SG-P | -50,235 | -723 | -12,977 | -4,119 | -7,555 | -21,871 | -2,973 | -17 | 0 |
| 1080000 | AC PR DPR EL PL SR 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-U | -6,710 | -97 | -1,734 | -550 | -1,009 | -2,922 | -397 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3340000 | ACCESSORY ELECTRIC EQUIPMENT | SG-P | -30,431 | -438 | -7,861 | -2,495 | -4,577 | -13,249 | -1,801 | -10 | 0 |
| 1080000 | AC PR DPR EL PL SR 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-U | -9 | 0 | -2 | -1 | -1 | -4 | -1 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | SG-P | -2,748 | -40 | -710 | -225 | -413 | -1,196 | -163 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3350000 | MISC POWER PLANT EQUIP | SG-U | -120 | -2 | -31 | -10 | -18 | -52 | -7 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3350000 | MISC POWER PLANT EQUIP | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3351000 | MISC POWER PLANT EQUIP - PRODUCTION | SG-P | -1,377 | -20 | -356 | -113 | -207 | -599 | -81 | 0 | 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 | 0 |
| 1080000 | AC PR DPR EL PL SR 3353000 | MISC POWER PLANT EQUIP - RECREATION | SG-P | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

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 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-U | -962 | -14 | -249 | -79 | -145 | -419 | -57 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3360000 | "ROADS, RAILROADS & BRIDGES" | SG-P | -8,534 | -123 | -2,205 | -700 | -1,284 | -3,716 | -505 | -3 | 0 |
| 1080000 | AC PR DPR EL PL SR 3403000 | WATER RIGHTS - OTHER PRODUCTION | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3410000 | STRUCTURES & IMPROVEMENTS | SG | -55,754 | -802 | -14,403 | -4,571 | -8,385 | -24,274 | -3,300 | -19 | 0 |
| 1080000 | AC PR DPR EL PL SR 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | SG | -3,527 | -51 | -911 | -289 | -530 | -1,536 | -209 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3430000 | PRIME MOVERS | SG | -888,614 | -12,785 | -229,557 | -72,855 | -133,644 | -386,883 | -52,593 | -296 | 0 |
| 1080000 | AC PR DPR EL PL SR 3440000 | GENERATORS | SG | -113,990 | -1,640 | -29,447 | -9,346 | -17,144 | -49,629 | -6,747 | -38 | 0 |
| 1080000 | AC PR DPR EL PL SR 3450000 | ACCESSORY ELECTRIC EQUIPMENT | SG | -80,043 | -1,152 | -20,678 | -6,562 | -12,038 | -34,849 | -4,737 | -27 | 0 |
| 1080000 | AC PR DPR EL PL SR 3460000 | MISCELLANEOUS PWR PLANT EQUIP | SG | -3,485 | -50 | -900 | -286 | -524 | -1,517 | -206 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3502000 | LAND RIGHTS | SG | -46,864 | -674 | -12,107 | -3,842 | -7,048 | -20,404 | -2,774 | -16 | 0 |
| 1080000 | AC PR DPR EL PL SR 3520000 | STRUCTURES & IMPROVEMENTS | SG | -46,455 | -668 | -12,001 | -3,809 | -6,987 | -20,226 | -2,749 | -15 | 0 |
| 1080000 | AC PR DPR EL PL SR 3530000 | STATION EQUIPMENT | SG | -431,732 | -6,212 | -111,530 | -35,396 | -64,931 | -187,967 | -25,553 | -144 | 0 |
| 1080000 | AC PR DPR EL PL SR 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | SG | -37,386 | -538 | -9,658 | -3,065 | -5,623 | -16,277 | -2,213 | -12 | 0 |
| 1080000 | AC PR DPR EL PL SR 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | -5,423 | -78 | -1,401 | -445 | -816 | -2,361 | -321 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3540000 | TOWERS AND FIXTURES | SG | -343,833 | -4,947 | -88,823 | -28,190 | -51,711 | -149,697 | -20,350 | -115 | 0 |
| 1080000 | AC PR DPR EL PL SR 3550000 | POLES AND FIXTURES | SG | -350,503 | -5,043 | -90,546 | -28,737 | -52,714 | -152,601 | -20,745 | -117 | 0 |
| 1080000 | AC PR DPR EL PL SR 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | -500,970 | -7,208 | -129,416 | -41,073 | -75,344 | -218,111 | -29,650 | -167 | 0 |
| 1080000 | AC PR DPR EL PL SR 3570000 | UNDERGROUND CONDUIT | SG | -1,015 | -15 | -262 | -83 | -153 | -442 | -60 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3580000 | UNDERGROUND CONDUCTORS & DEVICES | SG | -2,503 | -36 | -647 | -205 | -376 | -1,090 | -148 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3590000 | ROADS AND TRAILS | SG | -4,958 | -71 | -1,281 | -407 | -746 | -2,159 | -293 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3601000 | LAND OWNED IN FEE | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3602000 | LAND RIGHTS | IDU | -620 | 0 | 0 | 0 | 0 | -620 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3602000 | LAND RIGHTS | OR | -2,969 | 0 | -2,969 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3602000 | LAND RIGHTS | CA | -739 | -739 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3602000 | LAND RIGHTS | UT | -3,197 | 0 | 0 | 0 | 0 | -3,197 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3602000 | LAND RIGHTS | WA | -189 | 0 | 0 | -189 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3602000 | LAND RIGHTS | WYP | -1,329 | 0 | 0 | 0 | -1,329 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3602000 | LAND RIGHTS | WYU | -1,071 | 0 | 0 | 0 | -1,071 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS | IDU | -718 | 0 | 0 | 0 | 0 | -718 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS | OR | -7,718 | 0 | -7,718 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS | CA | -1,400 | -1,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS | UT | -12,060 | 0 | 0 | 0 | 0 | -12,060 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS | WA | -1,171 | 0 | 0 | -1,171 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS | WYP | -3,737 | 0 | 0 | 0 | -3,737 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS | WYU | -633 | 0 | 0 | 0 | -633 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT | IDU | -12,307 | 0 | 0 | 0 | 0 | -12,307 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT | OR | -81,999 | 0 | -81,999 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT | CA | -7,866 | -7,866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT | UT | -116,196 | 0 | 0 | 0 | 0 | -116,196 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT | WA | -22,232 | 0 | 0 | -22,232 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT | WYP | -39,606 | 0 | 0 | 0 | -39,606 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT | WYU | -3,395 | 0 | 0 | 0 | -3,395 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | -162 | 0 | 0 | 0 | 0 | -162 | 0 | 0 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

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 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | -1,189 | 0 | -1,189 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | -217 | -217 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | -1,464 | 0 | 0 | 0 | -1,464 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | -371 | 0 | 0 | -371 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | -750 | 0 | 0 | 0 | -750 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | -23 | 0 | 0 | 0 | -23 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | -40,129 | 0 | 0 | 0 | 0 | -40,129 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES" | OR | -262,838 | 0 | -262,838 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES" | CA | -39,399 | -39,399 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES" | UT | -156,086 | 0 | 0 | 0 | 0 | -156,086 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES" | WA | -70,086 | 0 | 0 | -70,086 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | -68,583 | 0 | 0 | 0 | -68,583 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | -15,388 | 0 | 0 | 0 | -15,388 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | -17,267 | 0 | 0 | 0 | 0 | -17,267 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | -133,232 | 0 | -133,232 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | -19,364 | -19,364 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | -86,097 | 0 | 0 | 0 | 0 | -86,097 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | -33,974 | 0 | 0 | -33,974 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | -37,430 | 0 | 0 | 0 | -37,430 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | -5,063 | 0 | 0 | 0 | -5,063 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT | IDU | -4,436 | 0 | 0 | 0 | 0 | -4,436 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT | OR | -45,598 | 0 | -45,598 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT | CA | -12,162 | -12,162 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT | UT | -81,954 | 0 | 0 | 0 | 0 | -81,954 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT | WA | -11,103 | 0 | 0 | -11,103 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT | WYP | -10,396 | 0 | 0 | 0 | -10,396 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT | WYU | -3,067 | 0 | 0 | 0 | -3,067 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | -13,976 | 0 | 0 | 0 | 0 | -13,976 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | -87,517 | 0 | -87,517 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | -14,172 | -14,172 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | -228,623 | 0 | 0 | 0 | 0 | -228,623 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | -13,435 | 0 | 0 | -13,435 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | -25,030 | 0 | 0 | 0 | -25,030 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | -15,141 | 0 | 0 | 0 | -15,141 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS | IDU | -28,939 | 0 | 0 | 0 | 0 | -28,939 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS | OR | -236,318 | 0 | -236,318 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS | CA | -31,030 | -31,030 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS | UT | -132,385 | 0 | 0 | 0 | 0 | -132,385 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS | WA | -60,319 | 0 | 0 | -60,319 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS | WYP | -42,703 | 0 | 0 | 0 | -42,703 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS | WYU | -6,813 | 0 | 0 | 0 | -6,813 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD | IDU | -4,970 | 0 | 0 | 0 | 0 | -4,970 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD | OR | -37,195 | 0 | -37,195 | 0 | 0 | 0 | 0 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

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 | CA | -3,082 | -3,082 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD | UT | -40,147 | 0 | 0 | 0 | -40,147 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD | WA | -8,733 | 0 | 0 | -8,733 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD | WYP | -5,927 | 0 | 0 | 0 | -5,927 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD | WYU | -903 | 0 | 0 | 0 | -903 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND | IDU | -13,030 | 0 | 0 | 0 | 0 | -13,030 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND | OR | -91,902 | 0 | -91,902 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND | CA | -6,311 | -6,311 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND | UT | -68,207 | 0 | 0 | 0 | -68,207 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND | WA | -20,016 | 0 | 0 | -20,016 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND | WYP | -14,893 | 0 | 0 | 0 | -14,893 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND | WYU | -4,038 | 0 | 0 | 0 | -4,038 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3700000 | METERS | IDU | -10,283 | 0 | 0 | 0 | 0 | -10,283 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3700000 | METERS | OR | -18,259 | 0 | -18,259 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3700000 | METERS | CA | -855 | -855 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3700000 | METERS | UT | -44,031 | 0 | 0 | 0 | -44,031 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3700000 | METERS | WA | -5,194 | 0 | 0 | -5,194 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3700000 | METERS | WYP | -5,069 | 0 | 0 | 0 | -5,069 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3700000 | METERS | WYU | -1,226 | 0 | 0 | 0 | -1,226 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | -142 | 0 | 0 | 0 | 0 | -142 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | -2,131 | 0 | -2,131 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | -212 | -212 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | -3,379 | 0 | 0 | 0 | 0 | -3,379 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | -363 | 0 | 0 | -363 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | -890 | 0 | 0 | 0 | -890 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES | WYU | -148 | 0 | 0 | 0 | -148 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU | -458 | 0 | 0 | 0 | 0 | -458 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR | -11,165 | 0 | -11,165 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA | -599 | -599 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT | -12,534 | 0 | 0 | 0 | -12,534 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA | -2,184 | 0 | 0 | -2,184 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP | -3,546 | 0 | 0 | 0 | -3,546 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU | -1,147 | 0 | 0 | 0 | -1,147 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3892000 | LAND RIGHTS | IDU | -4 | 0 | 0 | 0 | 0 | -4 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3892000 | LAND RIGHTS | SG | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3892000 | LAND RIGHTS | UT | -31 | 0 | 0 | 0 | 0 | -31 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3892000 | LAND RIGHTS | WYP | -14 | 0 | 0 | 0 | -14 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3892000 | LAND RIGHTS | WYU | -6 | 0 | 0 | 0 | -6 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS | CN | -2,265 | -55 | -709 | -158 | -169 | -1,080 | -95 | 0 |
| 1080000 | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | -4,869 | 0 | 0 | 0 | 0 | 0 | -4,869 | 0 |
| 1080000 | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS | OR | -10,434 | 0 | -10,434 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS | SE | -358 | -5 | -86 | -27 | -60 | -157 | -23 | 0 |
| 1080000 | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS | SG | -2,842 | -41 | -734 | -233 | -427 | -1,237 | -168 | -1 |



Depreciation Reserve

13 Month Average as of June 2019

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 | 3900000 | STRUCTURES AND IMPROVEMENTS | CA | -744 | -744 | 0 | 0 | 0 | 0 | 0 | | |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | -30,575 | -645 | -8,311 | -2,438 | -4,253 | -13,170 | -1,751 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | -12,576 | 0 | 0 | 0 | 0 | -12,576 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | -7,332 | 0 | 0 | -7,332 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | -1,522 | 0 | 0 | 0 | -1,522 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | -1,440 | 0 | 0 | 0 | -1,440 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CN | -897 | -22 | -281 | -63 | -67 | -428 | -38 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | IDU | -31 | 0 | 0 | 0 | 0 | 0 | -31 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | OR | -951 | 0 | -951 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | SE | -3 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | SG | -724 | -10 | -187 | -59 | -109 | -315 | -43 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CA | -79 | -79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | SO | -12,598 | -266 | -3,424 | -1,004 | -1,752 | -5,427 | -721 | -3 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | UT | -273 | 0 | 0 | 0 | 0 | -273 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WA | -37 | 0 | 0 | -37 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WYP | -291 | 0 | 0 | 0 | -291 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WYU | -11 | 0 | 0 | 0 | -11 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | -1,746 | -42 | -546 | -122 | -130 | -832 | -73 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | -173 | 0 | 0 | 0 | 0 | 0 | -173 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | -509 | 0 | -509 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SE | -9 | 0 | -2 | -1 | -1 | -4 | -1 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SG | -416 | -6 | -107 | -34 | -62 | -181 | -25 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | -47 | -47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | -19,957 | -421 | -5,425 | -1,591 | -2,776 | -8,597 | -1,143 | -5 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | -437 | 0 | 0 | 0 | 0 | -437 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | -138 | 0 | 0 | -138 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | -842 | 0 | 0 | 0 | -842 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | -26 | 0 | 0 | 0 | -26 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | CN | -2 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | IDU | -1 | 0 | 0 | 0 | 0 | 0 | -1 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | OR | -4 | 0 | -4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | SG | -40 | -1 | -10 | -3 | -6 | -17 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | SO | -140 | -3 | -38 | -11 | -19 | -60 | -8 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | UT | -2 | 0 | 0 | 0 | 0 | -2 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | WYP | -2 | 0 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | WYU | -1 | 0 | 0 | 0 | -1 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | IDU | -156 | 0 | 0 | 0 | 0 | 0 | -156 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | OR | -1,049 | 0 | -1,049 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SE | -57 | -1 | -14 | -4 | -10 | -25 | -4 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SG | -270 | -4 | -70 | -22 | -41 | -118 | -16 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | CA | -41 | -41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SO | -466 | -10 | -127 | -37 | -65 | -201 | -27 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | UT | -1,420 | 0 | 0 | 0 | 0 | -1,420 | 0 | 0 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

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 | WA | -143 | 0 | -143 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYP | -205 | 0 | 0 | -205 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES | OR | -26 | 0 | -26 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES | SG | -38 | -1 | -10 | -3 | -6 | -16 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES | SO | -62 | -1 | -17 | -5 | -9 | -27 | -4 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES | UT | -131 | 0 | 0 | 0 | 0 | -131 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES | WA | -16 | 0 | 0 | -16 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES | WYP | -28 | 0 | 0 | 0 | -28 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU | -814 | 0 | 0 | 0 | 0 | -814 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR | -3,575 | 0 | -3,575 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SE | -105 | -1 | -25 | -8 | -18 | -46 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SG | -4,467 | -64 | -1,154 | -366 | -672 | -1,945 | -264 | -1 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CA | -320 | -320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO | -824 | -17 | -224 | -66 | -115 | -355 | -47 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT | -4,253 | 0 | 0 | 0 | 0 | -4,253 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA | -695 | 0 | 0 | -695 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYP | -627 | 0 | 0 | 0 | -627 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU | -197 | 0 | 0 | 0 | -197 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | IDU | -1,230 | 0 | 0 | 0 | 0 | -1,230 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | OR | -6,085 | 0 | -6,085 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SE | -158 | -2 | -38 | -12 | -27 | -69 | -10 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SG | -3,087 | -44 | -797 | -253 | -464 | -1,344 | -183 | -1 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | CA | -484 | -484 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SO | -384 | -8 | -104 | -31 | -53 | -165 | -22 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | UT | -7,308 | 0 | 0 | 0 | 0 | -7,308 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WA | -1,652 | 0 | 0 | -1,652 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYP | -1,433 | 0 | 0 | 0 | -1,433 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYU | -302 | 0 | 0 | 0 | -302 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS | OR | -71 | 0 | -71 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS | SE | -3 | 0 | -1 | 0 | 0 | -1 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS | SG | -1,937 | -28 | -500 | -159 | -291 | -843 | -115 | -1 |
| 1080000 | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS | UT | -97 | 0 | 0 | 0 | 0 | -97 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | IDU | -371 | 0 | 0 | 0 | 0 | -371 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | OR | -1,154 | 0 | -1,154 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | SE | -18 | 0 | -4 | -1 | -3 | -8 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | SG | -520 | -7 | -134 | -43 | -78 | -226 | -31 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | CA | -174 | -174 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | SO | -273 | -6 | -74 | -22 | -38 | -118 | -16 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | UT | -1,950 | 0 | 0 | 0 | 0 | -1,950 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | WA | -267 | 0 | 0 | -267 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | WYP | -907 | 0 | 0 | 0 | -907 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920900 | TRAILERS | WYU | -182 | 0 | 0 | 0 | -182 | 0 | 0 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

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 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | IDU | -46 | 0 | 0 | 0 | 0 | -46 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | OR | -188 | 0 | -188 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SE | -4 | 0 | -1 | 0 | -1 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SG | -282 | -4 | -73 | -23 | -42 | -123 | -17 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CA | -49 | -49 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SO | -20 | 0 | -5 | -2 | -3 | -9 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | UT | -124 | 0 | 0 | 0 | 0 | -124 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WA | -29 | 0 | 0 | -29 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYP | -89 | 0 | 0 | 0 | -89 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYU | -10 | 0 | 0 | 0 | -10 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS | OR | -172 | 0 | -172 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SG | -232 | -3 | -60 | -19 | -35 | -101 | -14 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS | SO | -183 | -4 | -50 | -15 | -26 | -79 | -11 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS | UT | -542 | 0 | 0 | 0 | 0 | -542 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WA | -134 | 0 | 0 | -134 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS | WYP | -47 | 0 | 0 | 0 | -47 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3923000 | TRANSPORTATION EQUIPMENT | SO | -842 | -18 | -229 | -67 | -117 | -362 | -48 | 0 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | IDU | -229 | 0 | 0 | 0 | 0 | -229 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | OR | -1,477 | 0 | -1,477 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | SG | -2,567 | -37 | -663 | -210 | -386 | -1,118 | -152 | -1 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | CA | -109 | -109 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | SO | -121 | -3 | -33 | -10 | -17 | -52 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | UT | -1,515 | 0 | 0 | 0 | 0 | -1,515 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | WA | -364 | 0 | 0 | -364 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | WYP | -503 | 0 | 0 | 0 | -503 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT | WYU | -11 | 0 | 0 | 0 | -11 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | -1,010 | 0 | 0 | 0 | 0 | -1,010 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | -5,281 | 0 | -5,281 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SE | -68 | -1 | -16 | -5 | -11 | -30 | -4 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SG | -12,859 | -185 | -3,322 | -1,054 | -1,934 | -5,598 | -761 | -4 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CA | -405 | -405 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | -1,936 | -41 | -526 | -154 | -269 | -834 | -111 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | -6,776 | 0 | 0 | 0 | 0 | -6,776 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | -1,575 | 0 | 0 | -1,575 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | -1,860 | 0 | 0 | 0 | -1,860 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | -284 | 0 | 0 | 0 | -284 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | IDU | -657 | 0 | 0 | 0 | 0 | -657 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | OR | -3,372 | 0 | -3,372 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | SE | -524 | -7 | -126 | -40 | -88 | -230 | -33 | 0 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | SG | -3,461 | -50 | -894 | -284 | -520 | -1,507 | -205 | -1 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | CA | -141 | -141 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | SO | -2,374 | -50 | -645 | -189 | -330 | -1,023 | -136 | -1 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | UT | -3,499 | 0 | 0 | 0 | 0 | -3,499 | 0 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

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 3950000 | LABORATORY EQUIPMENT | WA | -633 | 0 | 0 | -633 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | WYP | -1,100 | 0 | 0 | 0 | -1,100 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT | WYU | -121 | 0 | 0 | 0 | -121 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | IDU | -1,214 | 0 | 0 | 0 | 0 | -1,214 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | OR | -4,946 | 0 | -4,946 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | SG | -229 | -3 | -59 | -19 | -34 | -100 | -14 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | CA | -852 | -852 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | SO | -652 | -14 | -177 | -52 | -91 | -281 | -37 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | UT | -4,341 | 0 | 0 | 0 | 0 | -4,341 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WA | -1,423 | 0 | 0 | -1,423 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WYP | -1,772 | 0 | 0 | 0 | -1,772 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WYU | -285 | 0 | 0 | 0 | -285 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | -68 | 0 | 0 | 0 | 0 | 0 | -68 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | OR | -385 | 0 | -385 | 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 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | CA | -99 | -99 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | UT | -273 | 0 | 0 | 0 | 0 | -273 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | -87 | 0 | 0 | 0 | -87 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | IDU | -639 | 0 | 0 | 0 | 0 | 0 | -639 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | OR | -4,419 | 0 | -4,419 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SG | -558 | -8 | -144 | -46 | -84 | -243 | -33 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CA | -690 | -690 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SO | -624 | -13 | -170 | -50 | -87 | -269 | -36 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | UT | -4,532 | 0 | 0 | 0 | 0 | -4,532 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WA | -1,633 | 0 | 0 | -1,633 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYP | -949 | 0 | 0 | 0 | -949 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYU | -285 | 0 | 0 | 0 | -285 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961000 | CRANES | OR | -175 | 0 | -175 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961000 | CRANES | SG | -1,502 | -22 | -388 | -123 | -226 | -654 | -89 | -1 |
| 1080000 | AC PR DPR EL PL SR 3961000 | CRANES | UT | -1 | 0 | 0 | 0 | 0 | -1 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | OR | -321 | 0 | -321 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SG | -8,112 | -117 | -2,096 | -665 | -1,220 | -3,532 | -480 | -3 |
| 1080000 | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SO | -492 | -10 | -134 | -39 | -68 | -212 | -28 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | UT | -564 | 0 | 0 | 0 | 0 | -564 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | WYP | -96 | 0 | 0 | 0 | -96 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | -591 | 0 | 0 | 0 | 0 | 0 | -591 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | OR | -4,084 | 0 | -4,084 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SG | -152 | -2 | -39 | -12 | -23 | -66 | -9 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | CA | -446 | -446 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SO | -638 | -13 | -173 | -51 | -89 | -275 | -37 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | UT | -5,221 | 0 | 0 | 0 | 0 | -5,221 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WA | -1,008 | 0 | 0 | -1,008 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYP | -976 | 0 | 0 | 0 | -976 | 0 | 0 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

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 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | -157 | 0 | 0 | -157 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | IDU | -370 | 0 | 0 | 0 | 0 | -370 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | OR | -881 | 0 | -881 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SE | -149 | -2 | -36 | -11 | -25 | -65 | -9 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SG | -2,550 | -37 | -659 | -209 | -383 | -1,110 | -151 | -1 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CA | -216 | -216 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SO | -160 | -3 | -43 | -13 | -22 | -69 | -9 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | UT | -1,725 | 0 | 0 | 0 | 0 | -1,725 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WA | -499 | 0 | 0 | -499 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYP | -413 | 0 | 0 | 0 | -413 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYU | -215 | 0 | 0 | 0 | -215 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | CN | -1,533 | -37 | -479 | -107 | -115 | -731 | -64 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | IDU | -3,928 | 0 | 0 | 0 | 0 | 0 | -3,928 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | OR | -30,547 | 0 | -30,547 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | SE | -102 | -1 | -24 | -8 | -17 | -44 | -6 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | SG | -64,978 | -935 | -16,786 | -5,327 | -9,773 | -28,290 | -3,846 | -22 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | CA | -2,226 | -2,226 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | SO | -36,560 | -771 | -9,938 | -2,915 | -5,086 | -15,748 | -2,094 | -9 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | UT | -24,262 | 0 | 0 | 0 | 0 | -24,262 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | WA | -5,880 | 0 | 0 | -5,880 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | WYP | -9,099 | 0 | 0 | 0 | -9,099 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT | WYU | -1,985 | 0 | 0 | 0 | -1,985 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | IDU | -207 | 0 | 0 | 0 | 0 | 0 | -207 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | OR | -1,555 | 0 | -1,555 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | SE | -50 | -1 | -12 | -4 | -8 | -22 | -3 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | SG | -2,351 | -34 | -607 | -193 | -354 | -1,024 | -139 | -1 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | CA | -177 | -177 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | SO | -349 | -7 | -95 | -28 | -49 | -150 | -20 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | UT | -1,289 | 0 | 0 | 0 | 0 | -1,289 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | WA | -357 | 0 | 0 | -357 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | WYP | -495 | 0 | 0 | 0 | -495 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT | WYU | -65 | 0 | 0 | 0 | -65 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | CN | -41 | -1 | -13 | -3 | -3 | -20 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | IDU | -40 | 0 | 0 | 0 | 0 | 0 | -40 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | OR | -484 | 0 | -484 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | SE | -3 | 0 | -1 | 0 | 0 | -1 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | SG | -1,213 | -17 | -313 | -99 | -182 | -528 | -72 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | CA | -22 | -22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | SO | -1,351 | -28 | -367 | -108 | -188 | -582 | -77 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | UT | -423 | 0 | 0 | 0 | 0 | -423 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | WA | -80 | 0 | 0 | -80 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | WYP | -72 | 0 | 0 | 0 | -72 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT | WYU | -15 | 0 | 0 | 0 | -15 | 0 | 0 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

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 3993000 | "ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3994100 | SURFACE - PLANT EQUIPMENT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3994500 | UNDERGROUND - COAL MINE EQUIPMENT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 Total | | | | -9,873,577 | -242,979 | -2,853,542 | -828,170 | -1,363,798 | -4,018,246 | -564,596 | -2,246 |
| 1083000 | AC PR DPR-REMOVAL 288351 | Reg Liab Contra - Carbon Decomm - ID | IDU | 1,242 | 0 | 0 | 0 | 0 | 1,242 | 0 | 0 |
| 1083000 | AC PR DPR-REMOVAL 288353 | Reg Liab Contra - Carbon Decomm - UT | UT | 8,987 | 0 | 0 | 0 | 0 | 8,987 | 0 | 0 |
| 1083000 | AC PR DPR-REMOVAL 288355 | Reg Liab Contra - Carbon Decomm - WY | WYP | 1,057 | 0 | 0 | 1,057 | 0 | 0 | 0 | 0 |
| 1083000 Total | | | | 11,286 | 0 | 0 | 1,057 | 8,987 | 1,242 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144135 | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | SG | 735 | 11 | 190 | 60 | 111 | 320 | 44 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144135 | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | SG-U | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144135 | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | SG-P | -10 | 0 | -2 | -1 | -1 | -4 | -1 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144145 | TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI | SG | -141 | -2 | -36 | -12 | -21 | -61 | -8 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | IDU | 188 | 0 | 0 | 0 | 0 | 188 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | OR | -37 | 0 | -37 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | CA | -7 | -7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | UT | 1,729 | 0 | 0 | 0 | 0 | 1,729 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | WA | -18 | 0 | 0 | -18 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | WYP | 146 | 0 | 0 | 0 | 146 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS | SO | -62 | -1 | -17 | -5 | -9 | -27 | -4 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145129 | BUILDINGS - ACCUMULATED DEPRECIATION-NON | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145129 | BUILDINGS - ACCUMULATED DEPRECIATION-NON | SO | 217 | 5 | 59 | 17 | 30 | 94 | 12 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145131 | Accum Depr - Hydro - ID Klamath Adj | OTHER | 899 | 0 | 0 | 0 | 0 | 0 | 0 | 899 |
| 1085000 | AC PR DPR-ACCRUAL 145134 | Accum Depr - Hydro - WY Klamath Adj | OTHER | 2,174 | 0 | 0 | 0 | 0 | 0 | 0 | 2,174 |
| 1085000 | AC PR DPR-ACCRUAL 145135 | ACCUM DEPR-HYDRO DECOMMISSIONING | SG-U | -764 | -11 | -197 | -63 | -115 | -333 | -45 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145135 | ACCUM DEPR-HYDRO DECOMMISSIONING | SG-P | -4,834 | -70 | -1,249 | -396 | -727 | -2,105 | -286 | -2 |
| 1085000 | AC PR DPR-ACCRUAL 145139 | PRODUCTION PLANT-ACCUM DEPRECIATION | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145139 | PRODUCTION PLANT-ACCUM DEPRECIATION | SG | 11,742 | 169 | 3,033 | 963 | 1,766 | 5,112 | 695 | 4 |
| 1085000 | AC PR DPR-ACCRUAL 145149 | TRANSMISSION PLANT ACCUMULATED DEPR N- | SG | 2,680 | 39 | 692 | 220 | 403 | 1,167 | 159 | 1 |
| 1085000 | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | IDU | 125 | 0 | 0 | 0 | 0 | 125 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | OR | 1,043 | 0 | 1,043 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | CA | 273 | 273 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | UT | 1,506 | 0 | 0 | 0 | 0 | 1,506 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | WA | 412 | 0 | 0 | 412 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION | WYU | 391 | 0 | 0 | 0 | 391 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145189 | MOTOR VEHICLES & MOBILE PLANT - ACCUM DE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145189 | MOTOR VEHICLES & MOBILE PLANT - ACCUM DE | SO | 1,200 | 25 | 326 | 96 | 167 | 517 | 69 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145209 | OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145209 | OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145209 | OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145219 | MINING ASSETS - ACCUM DEPR - NON-REC | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL 145231 | A/D - Retired Plant-Decommissioning | SG | -488 | -7 | -126 | -40 | -73 | -212 | -29 | 0 |



Depreciation Reserve

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|-------|------------|----------|------------|----------|------------|------------|----------|--------|-------|
| 1085000 Total | | | 19,103 | 422 | 3,679 | 1,234 | 2,068 | 7,703 | 919 | 3 | 3,074 |
| Grand Total | | | -9,843,188 | -242,557 | -2,849,862 | -826,936 | -1,360,673 | -4,001,556 | -562,435 | -2,243 | 3,074 |

B18.AMORTIZATION RESERVE



Amortization Reserve

13 Month Average as of June 2019

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 | -916 | 0 | 0 | 0 | 0 | -916 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR 3020000 | FRANCHISES AND CONSENTS | SG | -5,235 | -75 | -1,352 | -429 | -787 | -2,279 | -310 | -2 |
| 1110000 | AC PR AMR EL PT SR 3020000 | FRANCHISES AND CONSENTS | SG-U | -6,359 | -91 | -1,643 | -521 | -956 | -2,768 | -376 | -2 |
| 1110000 | AC PR AMR EL PT SR 3020000 | FRANCHISES AND CONSENTS | UT | 28,630 | 0 | 0 | 0 | 28,630 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR 3020000 | FRANCHISES AND CONSENTS | SG-P | -100,035 | -1,439 | -25,842 | -8,202 | -15,045 | -43,553 | -5,921 | -33 |
| 1110000 | AC PR AMR EL PT SR 3031040 | INTANGIBLE PLANT | OR | -100 | 0 | -100 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR 3031040 | INTANGIBLE PLANT | SG | -14,068 | -202 | -3,634 | -1,153 | -2,116 | -6,125 | -833 | -5 |
| 1110000 | AC PR AMR EL PT SR 3031040 | INTANGIBLE PLANT | UT | -7 | 0 | 0 | 0 | -7 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR 3031040 | INTANGIBLE PLANT | WYP | -27 | 0 | 0 | 0 | -27 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR 3031050 | REGIONAL CONST MGMT SYS | SO | -10,940 | -231 | -2,974 | -872 | -1,522 | -4,713 | -626 | -3 |
| 1110000 | AC PR AMR EL PT SR 3031080 | FUEL MGMT SYSTEM | SO | -3,293 | -69 | -895 | -262 | -458 | -1,418 | -189 | -1 |
| 1110000 | AC PR AMR EL PT SR 3031230 | AUTOMATE POLE CARD SYSTEM | SO | -4,410 | -93 | -1,199 | -352 | -613 | -1,900 | -253 | -1 |
| 1110000 | AC PR AMR EL PT SR 3031680 | DISTRIBUTION AUTOMATION PILOT | SO | -13,699 | -289 | -3,724 | -1,092 | -1,906 | -5,901 | -784 | -3 |
| 1110000 | AC PR AMR EL PT SR 3031760 | RECORD CENTER MGMT SOFTWARE | SO | -291 | -6 | -79 | -23 | -40 | -125 | -17 | 0 |
| 1110000 | AC PR AMR EL PT SR 3031830 | CUSTOMER SERVICE SYSTEM | CN | -111,710 | -2,689 | -34,943 | -7,786 | -8,351 | -53,266 | -4,676 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032040 | SAP | SO | -151,388 | -3,191 | -41,152 | -12,069 | -21,059 | -65,212 | -8,669 | -36 |
| 1110000 | AC PR AMR EL PT SR 3032220 | ENTERPRISE DATA WRHSE - BI RPTG TOOL | SO | -1,660 | -35 | -451 | -132 | -231 | -715 | -95 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032260 | DWHS - DATA WAREHOUSE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032270 | ENTERPRISE DATA WAREHOUSE | SO | -5,877 | -124 | -1,597 | -469 | -818 | -2,531 | -337 | -1 |
| 1110000 | AC PR AMR EL PT SR 3032330 | FIELDNET PRO METER READING SYST -HRP REP | SO | -2,908 | -61 | -790 | -232 | -404 | -1,253 | -167 | -1 |
| 1110000 | AC PR AMR EL PT SR 3032340 | FACILITY INSPECTION REPORTING SYSTEM | SO | -1,941 | -41 | -528 | -155 | -270 | -836 | -111 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032360 | 2002 GRID NET POWER COST MODELING | SO | -8,945 | -189 | -2,431 | -713 | -1,244 | -3,853 | -512 | -2 |
| 1110000 | AC PR AMR EL PT SR 3032450 | MID OFFICE IMPROVEMENT PROJECT | SO | -10,370 | -219 | -2,819 | -827 | -1,442 | -4,467 | -594 | -2 |
| 1110000 | AC PR AMR EL PT SR 3032510 | OPERATIONS MAPPING SYSTEM | SO | -10,386 | -219 | -2,823 | -828 | -1,445 | -4,474 | -595 | -2 |
| 1110000 | AC PR AMR EL PT SR 3032530 | POLE ATTACHMENT MGMT SYSTEM | SO | -1,892 | -40 | -514 | -151 | -263 | -815 | -108 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO | -2,385 | -50 | -648 | -190 | -332 | -1,027 | -137 | -1 |
| 1110000 | AC PR AMR EL PT SR 3032600 | SINGLE PERSON SCHEDULING | SO | -12,831 | -270 | -3,488 | -1,023 | -1,785 | -5,527 | -735 | -3 |
| 1110000 | AC PR AMR EL PT SR 3032640 | TIBCO SOFTWARE | SO | -5,323 | -112 | -1,447 | -424 | -740 | -2,293 | -305 | -1 |
| 1110000 | AC PR AMR EL PT SR 3032670 | C&T OFFICIAL RECORD INFO SYSTEM | SO | -1,464 | -31 | -398 | -117 | -204 | -631 | -84 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032680 | TRANSMISSION WHOLESALE BILLING SYSTEM | SG | -1,590 | -23 | -411 | -130 | -239 | -692 | -94 | -1 |
| 1110000 | AC PR AMR EL PT SR 3032710 | ROUGE RIVER HYDRO INTANGIBLES | SG | -90 | -1 | -23 | -7 | -14 | -39 | -5 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032740 | GADSBY INTANGIBLE ASSETS | SG | -1 | 0 | 0 | 0 | 0 | -1 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032760 | SWIFT 2 IMPROVEMENTS | SG | -6,198 | -89 | -1,601 | -508 | -932 | -2,698 | -367 | -2 |
| 1110000 | AC PR AMR EL PT SR 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT | SG | -175 | -3 | -45 | -14 | -26 | -76 | -10 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG | -56 | -1 | -15 | -5 | -8 | -24 | -3 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT | SG-U | -9 | 0 | -2 | -1 | -1 | -4 | -1 | 0 |
| 1110000 | AC PR AMR EL PT SR 3032830 | VCPRO - VISUALCOMPUSETPRO XEROX CUST STM | SO | -2,347 | -49 | -638 | -187 | -327 | -1,011 | -134 | -1 |
| 1110000 | AC PR AMR EL PT SR 3032860 | WEB SOFTWARE | SO | -2,680 | -57 | -729 | -214 | -373 | -1,155 | -153 | -1 |
| 1110000 | AC PR AMR EL PT SR 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SG | -2,607 | -38 | -673 | -214 | -392 | -1,135 | -154 | -1 |
| 1110000 | AC PR AMR EL PT SR 3032990 | P8DM - FILENET P8 DOCUMENT MANAGEMENT (E | SO | -5,200 | -110 | -1,414 | -415 | -723 | -2,240 | -298 | -1 |
| 1110000 | AC PR AMR EL PT SR 3033090 | STEAM PLANT INTANGIBLE ASSETS | SG | -24,433 | -352 | -6,312 | -2,003 | -3,675 | -10,637 | -1,446 | -8 |



Amortization Reserve

13 Month Average as of June 2019

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 | 3033170 | GTX VERSION 7 SOFTWARE | CN | -4,317 | -104 | -1,350 | -301 | -323 | -2,058 | -181 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033190 | ITRON METER READING SOFTWARE | CN | -5,868 | -141 | -1,836 | -409 | -439 | -2,798 | -246 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033210 | ARCFM SOFTWARE | SO | -2,811 | -59 | -764 | -224 | -391 | -1,211 | -161 | -1 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033220 | MONARCH EMS/SCADA | SO | -7,802 | -164 | -2,121 | -622 | -1,085 | -3,361 | -447 | -2 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033230 | VREALIZE VMWARE - SHARED | SO | -536 | -11 | -146 | -43 | -75 | -231 | -31 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033240 | IEE - Itron Enterprise Addition | CN | -1,383 | -33 | -433 | -96 | -103 | -659 | -58 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033250 | AMI Metering Software | CN | -3,940 | -95 | -1,233 | -275 | -295 | -1,879 | -165 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033260 | Big Data & Analytics | SO | -30 | -1 | -8 | -2 | -4 | -13 | -2 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033300 | SECID - CUST SECURE WEB LOGIN | CN | -1,085 | -26 | -339 | -76 | -81 | -517 | -45 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033310 | C&T - ENERGY TRADING SYSTEM | SO | -13,893 | -293 | -3,776 | -1,108 | -1,933 | -5,984 | -796 | -3 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM) | SG | -9,328 | -134 | -2,410 | -765 | -1,403 | -4,061 | -552 | -3 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033370 | DISTRIBUTION INTANGIBLES | WYP | -28 | 0 | 0 | 0 | -28 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033380 | MISCELLANEOUS SMALL SOFTWARE PACKAGES | SG | -648 | -9 | -168 | -53 | -98 | -282 | -38 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033390 | RMT TRADE SYSTEM | SO | -538 | -11 | -146 | -43 | -75 | -232 | -31 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CN | -9 | 0 | -3 | -1 | -1 | -4 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | IDU | -3 | 0 | 0 | 0 | 0 | 0 | -3 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | OR | -1 | 0 | -1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | SE | -6 | 0 | -2 | 0 | -1 | -3 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | SG | -19,588 | -282 | -5,060 | -1,606 | -2,946 | -8,528 | -1,159 | -7 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CA | -2 | -2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | SO | -392 | -8 | -106 | -31 | -54 | -169 | -22 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | UT | -11 | 0 | 0 | 0 | 0 | -11 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | WA | -3 | 0 | 0 | -3 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | WYP | -44 | 0 | 0 | 0 | -44 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3035320 | HYDRO PLANT INTANGIBLES | SG | -395 | -6 | -102 | -32 | -59 | -172 | -23 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3035320 | HYDRO PLANT INTANGIBLES | SG-P | -79 | -1 | -20 | -6 | -12 | -34 | -5 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3035322 | ACD-Call Center Automated Call Distribut | CN | -3,623 | -87 | -1,133 | -253 | -271 | -1,728 | -152 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3035330 | OATI-OASIS INTERFACE | SO | -1,240 | -26 | -337 | -99 | -172 | -534 | -71 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | SG-P | -2,360 | -34 | -610 | -194 | -355 | -1,028 | -140 | -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 | -4,747 | 0 | -4,747 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | CA | -630 | -630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | -3,348 | -71 | -910 | -267 | -466 | -1,442 | -192 | -1 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | UT | -18 | 0 | 0 | 0 | 0 | -18 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WA | -1,650 | 0 | 0 | -1,650 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | WYP | -4,556 | 0 | 0 | 0 | -4,556 | 0 | 0 | 0 | 0 |
| 1110000 Total | | | | | -600,464 | -12,719 | -175,096 | -49,879 | -84,039 | -243,730 | -34,867 | -134 | 0 |
| 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 |
| 1119000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Amortization Reserve

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------------|---------------------|-------|----------|---------|----------|---------|---------|----------|---------|------|-------|
| Grand Total | | | -600,464 | -12,719 | -175,096 | -49,879 | -84,039 | -243,730 | -34,867 | -134 | 0 |

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



Deferred Income Tax Balance

13 Month Average as of June 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

| Primary Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|--------|--|---------|--------------|------------|--------------|------------|------------|--------------|------------|
| 1900000 | ACM DEF INCM TAXES | 287061 | DTA 705.346 - CA - Protected PP&E ARAM | CA | 142 | 142 | 0 | 0 | 0 | 0 | 0 |
| 1900000 | ACM DEF INCM TAXES | 287062 | DTA 705.347 - ID - Protected PP&E ARAM | IDU | 381 | 0 | 0 | 0 | 0 | 381 | 0 |
| 1900000 | ACM DEF INCM TAXES | 287063 | DTA 705.348 - OR - Protected PP&E ARAM | OR | 1,666 | 0 | 1,666 | 0 | 0 | 0 | 0 |
| 1900000 | ACM DEF INCM TAXES | 287064 | DTA 705.349 - UT - Protected PP&E ARAM | UT | 2,916 | 0 | 0 | 0 | 2,916 | 0 | 0 |
| 1900000 | ACM DEF INCM TAXES | 287065 | DTA 705.350 - WA - Protected PP&E ARAM | WA | 432 | 0 | 0 | 432 | 0 | 0 | 0 |
| 1900000 | ACM DEF INCM TAXES | 287066 | DTA 705.351 - WY - Protected PP&E ARAM | WYU | 935 | 0 | 0 | 0 | 935 | 0 | 0 |
| 1900000 Total | | | | | 6,472 | 142 | 1,666 | 432 | 935 | 2,916 | 381 |
| 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 Tari - C | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 137224 | DTA 705.530 RL UT Solar Feed-in Tari - 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 | SNP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190102 | ADIT-AMORT OF DEBT DISC & EXP-STATE | SNP | 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 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 190104 | ADIT-OBSOLETE MINE INVENTORY-STATE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190105 | ADIT-DEFERRED COMP | SO | 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 INTRERST-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 |
| 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 | TROJD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190127 | TROJAN-ADDITIONAL DECOMMISSION-STATE | TROJD | 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 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 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 |
| 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 | EXCH 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 WRITEOFF - FED | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190187 | ADIT CA/MT WRITEOFF - 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 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 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 | CMC-ACCRUED FINAL RECLAM. | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190501 | CMC-ACCRUED FINAL RECLAM.-STATE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190502 | CMC-VACATION ACCRUAL-FED | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190503 | CMC-VACATION ACCRUAL-STATE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190504 | CMC-AMORT. OVERBURDEN | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 190505 | CMC-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 | 287051 | DTA 705.340 RL-Income Tax Deferral-CA | OTHER | 871 | 0 | 0 | 0 | 0 | 0 | 871 |
| 1901000 | ACCUM DEF INC TAX | 287052 | DTA 705.341 RL-Income Tax Deferral-ID | OTHER | 499 | 0 | 0 | 0 | 0 | 0 | 499 |
| 1901000 | ACCUM DEF INC TAX | 287053 | DTA 705.342 RL-Income Tax Deferral-OR | OTHER | 11,097 | 0 | 0 | 0 | 0 | 0 | 11,097 |
| 1901000 | ACCUM DEF INC TAX | 287054 | DTA 705.343 RL-Income Tax Deferral-UT | OTHER | 4,021 | 0 | 0 | 0 | 0 | 0 | 4,021 |
| 1901000 | ACCUM DEF INC TAX | 287055 | DTA 705.344 RL-Income Tax Deferral-WA | OTHER | 2,525 | 0 | 0 | 0 | 0 | 0 | 2,525 |
| 1901000 | ACCUM DEF INC TAX | 287056 | DTA 705.345 RL-Income Tax Deferral-WY | OTHER | 2,689 | 0 | 0 | 0 | 0 | 0 | 2,689 |
| 1901000 | ACCUM DEF INC TAX | 287191 | DTA 705.280 RL Excess Def Inc Taxes CA | CA | 273 | 273 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287192 | DTA 705.281 RL Excess Def Inc Taxes ID | IDU | 393 | 0 | 0 | 0 | 393 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287193 | DTA 705.282 RL Excess Def Inc Taxes OR | OR | 3,877 | 0 | 3,877 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287194 | DTA 705.283 RL Excess Def Inc Taxes UT | UT | 3,395 | 0 | 0 | 0 | 3,395 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287195 | DTA 705.284 RL Excess Def Inc Taxes WA | WA | 326 | 0 | 326 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287196 | DTA 705.285 RL Excess Def Inc Taxes WY | WYU | 2,940 | 0 | 0 | 2,940 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287197 | DTA 705.286 RL Excess Def Inc Tax FERC | FERC | 4 | 0 | 0 | 0 | 0 | 4 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287198 | DTA 320.279 FAS 158 Post-Retirement | SO | 708 | 15 | 192 | 56 | 99 | 305 | 41 |
| 1901000 | ACCUM DEF INC TAX | 287199 | DTA 220.101 Bad Debt | BADDEBT | -41 | -2 | -14 | -5 | -3 | -14 | -2 |
| 1901000 | ACCUM DEF INC TAX | 287200 | DTA 705.267 RL-WA Decoup Mech | OTHER | 802 | 0 | 0 | 0 | 0 | 0 | 802 |
| 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 | 6,647 | 0 | 0 | 6,647 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287209 | DTA 705.266 RL-Energy Savings Assist-CA | OTHER | 112 | 0 | 0 | 0 | 0 | 0 | 112 |
| 1901000 | ACCUM DEF INC TAX | 287210 | DTA 505.115 - Sales & Use Tax Audit Exp | OTHER | 62 | 0 | 0 | 0 | 0 | 0 | 62 |
| 1901000 | ACCUM DEF INC TAX | 287211 | DTA 425.226 - Deferred Revenue Other | OTHER | 241 | 0 | 0 | 0 | 0 | 0 | 241 |
| 1901000 | ACCUM DEF INC TAX | 287212 | DTA 705.245-RL-OR Dir Acc 5 yr Opt Out | OTHER | 899 | 0 | 0 | 0 | 0 | 0 | 899 |
| 1901000 | ACCUM DEF INC TAX | 287214 | DTA 910.245 - Contra Rec Joint Owners | SO | 418 | 9 | 114 | 33 | 58 | 180 | 24 |
| 1901000 | ACCUM DEF INC TAX | 287216 | DTA 605.715 Trapper Mine Contract Oblig | SE | 1,561 | 22 | 376 | 118 | 261 | 684 | 99 |
| 1901000 | ACCUM DEF INC TAX | 287219 | DTA 715.810 Chehalis Mitigation Oblig | SG | 141 | 2 | 36 | 12 | 21 | 61 | 8 |
| 1901000 | ACCUM DEF INC TAX | 287220 | DTA 720.560 Pension Liab UMWA Withdraw | SE | 28,304 | 393 | 6,820 | 2,142 | 4,738 | 12,405 | 1,797 |
| 1901000 | ACCUM DEF INC TAX | 287225 | DTA 605.103 ARO/Reg Diff - Trojan - WA | WA | -64 | 0 | 0 | -64 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287227 | DTA 705.531 RL UT Solar Feed-in Tar - NC | OTHER | 5,748 | 0 | 0 | 0 | 0 | 0 | 5,748 |
| 1901000 | ACCUM DEF INC TAX | 287229 | DTA 705.527 RL CA Solar Feed-in Tar - NC | OTHER | 204 | 0 | 0 | 0 | 0 | 0 | 204 |
| 1901000 | ACCUM DEF INC TAX | 287230 | DTA 705.521 RL WY Def NPC - Noncurrent | OTHER | 350 | 0 | 0 | 0 | 0 | 0 | 350 |
| 1901000 | ACCUM DEF INC TAX | 287231 | DTA 705.519 RL WA Def NPC - Noncurrent | OTHER | 4,987 | 0 | 0 | 0 | 0 | 0 | 4,987 |
| 1901000 | ACCUM DEF INC TAX | 287232 | DTA 705.517 RL UT Def NPC - Noncurrent | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287233 | DTA 705.515 RL OR Def NPC - Noncurrent | OTHER | 7,532 | 0 | 0 | 0 | 0 | 0 | 7,532 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 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 | 27 | 0 | 0 | 0 | 0 | 0 | 27 |
| 1901000 | ACCUM DEF INC TAX | 287238 | DTA 705.420 RL - CA GHG Allowance Rev | OTHER | 820 | 0 | 0 | 0 | 0 | 0 | 820 |
| 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 | 13,735 | 290 | 3,734 | 1,095 | 1,911 | 5,917 | 787 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287253 | DTA 705.400 Reg Lia - OR Inj & Dam Reser | OR | 2,015 | 0 | 2,015 | 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 | 191 | 0 | 0 | 0 | 0 | 191 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287258 | DTA 705.454 Reg Lia - UT Property Ins Re | UT | 1,679 | 0 | 0 | 0 | 0 | 1,679 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287259 | DTA 705.455 Reg Lia - WY Property Ins Re | WYP | 190 | 0 | 0 | 0 | 190 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287260 | DTA 705.262 Reg Liab - Sale of RECs - ID | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287267 | DTA 415.704 RL- Tax Rev Req Adj -UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287270 | Valuation Allowance for DTA | SO | -790 | -17 | -215 | -63 | -110 | -340 | -45 |
| 1901000 | ACCUM DEF INC TAX | 287271 | DTA 705.336 RL - Sale of RECs - UT | OTHER | 11 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1901000 | ACCUM DEF INC TAX | 287272 | DTA 705.337 RL - Sale of RECs - WY | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1901000 | ACCUM DEF INC TAX | 287274 | DTA 705.261 Reg Liab-Sale of RECs-OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287277 | DTA 605.101 Trojan Decommissioning Costs | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287278 | DTA 605.102 Trojan Decommissioning Costs | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287279 | DTA 720.105A CONTRA MEDICARE SUBSIDY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287281 | DTA - CA AMT CREDIT | OTHER | 315 | 0 | 0 | 0 | 0 | 0 | 315 |
| 1901000 | ACCUM DEF INC TAX | 287282 | DTA 105.149 PMI MINE SAFETY SEC 179E ELE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287285 | DTA 610.148 Reg Liability-Def NPC Balanc | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287286 | DTA 610.149 Reg Liability-SB 1149 Balanc | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287291 | DTA 705.300 Reg Liability - Deferred Ben | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287292 | DTA 705.305 Reg Liab- CA Gain on Sale of | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287293 | DTA 705.310 Reg Liab- UT Gain on Sale of | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287294 | DTA 705.320 Reg Liab- ID Gain on Sale of | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287295 | DTA 705.330 Reg Liab- WY Gain on Sale of | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287298 | DTA 205.210 ERC Impairment Reserve | SE | 502 | 7 | 121 | 38 | 84 | 220 | 32 |
| 1901000 | ACCUM DEF INC TAX | 287299 | DTA 705.265 Reg Liab-OR Energy Conservat | OTHER | 767 | 0 | 0 | 0 | 0 | 0 | 767 |
| 1901000 | ACCUM DEF INC TAX | 287302 | DTA-610.114 PMI EITF 04-06 PRE STRIPPING | SE | 1,191 | 17 | 287 | 90 | 199 | 522 | 76 |
| 1901000 | ACCUM DEF INC TAX | 287303 | DTA-PMI 105.171 PP&E | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287304 | DTA 610.146 OR REG ASSET/LIAB CONS | OR | -65 | 0 | -65 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287305 | DTA Misc. Timing Difference - PMI | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287306 | DTA Rent Expense (safe harbor lease) - | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287307 | DTA 910.910 Bridger Section 471 Adjustme | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287308 | DTA 920.100 Bridger Reclamation Trust Ea | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287309 | DTA 705.200 Oregon Gain on Sale-Halsey | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287310 | DTA 705.210 Property Insurance(Injuries | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287314 | DTA 415.700 Reg liability BPA balancing | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287322 | DTA 720.100 FAS 106 Accruals - Cash Basi | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287323 | DTA 505.400 Bonus Liab. Elec.-Cash Basis | SO | 264 | 6 | 72 | 21 | 37 | 114 | 15 |
| 1901000 | ACCUM DEF INC TAX | 287324 | DTA 720.200 Deferred Comp. Accrual - Cas | SO | 2,123 | 45 | 577 | 169 | 295 | 914 | 122 |
| 1901000 | ACCUM DEF INC TAX | 287325 | DTA 505.510 Vacation Accrual - PMI | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287326 | DTA 720.500 Severance Accrual - Cash Ba | SO | 264 | 6 | 72 | 21 | 37 | 114 | 15 |
| 1901000 | ACCUM DEF INC TAX | 287327 | DTA 720.300 Pension/Retirement Accrual - | SO | 423 | 9 | 115 | 34 | 59 | 182 | 24 |
| 1901000 | ACCUM DEF INC TAX | 287328 | DTA 720.310 SERP | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287329 | DTA 720.400 SERP Accrual - Cash Basis | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287332 | DTA 505.600 Vacation Accrual-Cash Basis | SO | 6,791 | 143 | 1,846 | 541 | 945 | 2,925 | 389 |
| 1901000 | ACCUM DEF INC TAX | 287333 | DTA 505.300 Bonus Accrual GCC-Cash Basis | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287337 | DTA 715.105 MCI F.O.G. WIRE LEASE | SG | 306 | 4 | 79 | 25 | 46 | 133 | 18 |
| 1901000 | ACCUM DEF INC TAX | 287338 | DTA415.110 Def Reg Asset-Transmission Sr | SG | 336 | 5 | 87 | 28 | 51 | 146 | 20 |
| 1901000 | ACCUM DEF INC TAX | 287340 | DTA 220.100 Bad Debts Allowance - Cash B | BADDEBT | 2,552 | 140 | 890 | 320 | 191 | 872 | 138 |
| 1901000 | ACCUM DEF INC TAX | 287341 | DTA 910.530 Injuries & Damages Accrual - | SO | 3,269 | 69 | 889 | 261 | 455 | 1,408 | 187 |
| 1901000 | ACCUM DEF INC TAX | 287342 | DTA 205.050 M&S Inventory Write-Off | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287343 | DTA 415.120 Def Reg Asset-Foote Creek Co | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287344 | DTA 715.800 Redding Contract - Prepaid | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287347 | DTA 730.160 WEATHER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287348 | DTA 425.210 Amort of Debt Disc & Exp | SNP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287350 | DTA 505.110 OREGON LICENSE LIAB RESERVE | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287353 | DTA 505.140 Purchase Card Trans Povision | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287355 | DTA 505.150 MISC. ACCRUED LIABILITIES | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287358 | DTA 425.205 MISC DEF | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287359 | DTA 425.330 Bogus Creek Settlement | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287360 | DTA 425.700 Special Assessment - DOE | TROJD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287361 | DTA505.200 Extraction Tax Accrual-CashBa | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287362 | DTA 605.700 Final Reclamation - Cash Bas | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287363 | DTA Amortization Overburden | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287364 | DTA 910.670 Merger Cost Amort | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287367 | DTA 305.100 Amort of Projects-Klamath En | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287368 | DTA 910.240 Legal Reserve | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287369 | DTA 205.411 Sec. 263A Inventory Change - | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287370 | DTA 425.215 Unearned Joint Use Pole Cont | SNPD | 622 | 20 | 165 | 40 | 65 | 301 | 31 |
| 1901000 | ACCUM DEF INC TAX | 287371 | DTA 930.100 Oregon BETC Credits | SG | 1,833 | 26 | 474 | 150 | 276 | 798 | 108 |
| 1901000 | ACCUM DEF INC TAX | 287378 | DTA 610.090N, 99-00 RAR | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287379 | DTA 610.075N, 99-00 RAR | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287381 | DTA 610.020N, 99-00 RAR | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287383 | DTA 610.105N, 99-00 RAR | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287384 | DTA 610.100, PMI AMORT. | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287386 | DTA 610.110, PMI GAIN/LOSS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287387 | DTA 610.115, PMI OVERBURDEN | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287389 | DTA 610.145 RL - DSM | OTHER | 4,971 | 0 | 0 | 0 | 0 | 0 | 4,971 |
| 1901000 | ACCUM DEF INC TAX | 287394 | DTA 425.320 N. Umpqua Settlement | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287396 | DTA425.110 Tenant Lease Allowances | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287397 | DTA 210.000 Ppd Contingency Reserve | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287401 | DTA 425.800 ALLOW DB | BADDEBT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287402 | DTA 415.801 CONTRA G | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287407 | DTA 705.230 LEASE WV | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287408 | DTA 705.231 LEASE-OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287409 | DTA 705.232 LEASE-CA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287410 | DTA 705.233 LEASE-ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287411 | DTA 705.234 LEASE-WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287412 | DTA 705.235 LEASE-UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287413 | DTA 720.550 ACCRUED CIC SEVERANCE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287414 | DTA 505.700 RT BONUS | SO | 363 | 8 | 99 | 29 | 50 | 156 | 21 |
| 1901000 | ACCUM DEF INC TAX | 287415 | DTA 205.200 M&S INV | SNPD | 710 | 23 | 188 | 46 | 75 | 343 | 35 |
| 1901000 | ACCUM DEF INC TAX | 287417 | DTA 605.710 ACCRUED FINAL RECLAMATION | OTHER | 2,074 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287418 | DTA 705.240 Calif Alt. Rate for Energy P | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 2,074 |
| 1901000 | ACCUM DEF INC TAX | 287419 | DTA 425.125 Deferred Coal Cost-Arch | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287420 | DTA 705.250 A&G Credit - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287422 | DTA 705.252 A&G Credit - CA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287423 | DTA 705.253 A&G Credit - ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287424 | DTA 705.254 A&G Credit - WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287429 | DTA 425.225 Duke Contract Novation | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287430 | DTA 505.125 Accrued Royalties | SE | 1,752 | 24 | 422 | 133 | 293 | 768 | 111 |
| 1901000 | ACCUM DEF INC TAX | 287431 | DTA 505.160 Cal PUC Fee | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1901000 | ACCUM DEF INC TAX | 287432 | DTA 715.050 Microsoft Lic Liability | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287433 | DTA 425.295 BPA CONSERVATION DISCOUNT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287435 | DTA 105.154 SECTION 383 CAPITAL LOSS CAR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287437 | DTA Net Operating Loss Carryforwrd-State | SO | 74,859 | 1,578 | 20,349 | 5,968 | 10,413 | 32,246 | 4,287 |
| 1901000 | ACCUM DEF INC TAX | 287441 | DTA 605.100 Trojan Decom Cost-Regulatory | TROJD | 1,327 | 19 | 339 | 107 | 204 | 579 | 80 |
| 1901000 | ACCUM DEF INC TAX | 287442 | DTA 610.135 SB 1149 Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287444 | DTA Mine Rescue Training Tax Credit | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287446 | DTA 205.100 Coal Pile Inventory Adjustme | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287449 | DTA Federal Detriment of State NOL | SO | -15,768 | -332 | -4,286 | -1,257 | -2,194 | -6,792 | -903 |
| 1901000 | ACCUM DEF INC TAX | 287450 | DTA 505.115 SALES & USE TAX | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287451 | DTA 425.380 ID CUST | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287452 | DTA 610.142 UT ENRGY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287453 | DTA 610.143 WA PRGRM | OTHER | 52 | 0 | 0 | 0 | 0 | 0 | 52 |
| 1901000 | ACCUM DEF INC TAX | 287454 | DTA 415.310 ENVN WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287455 | DTA 425.310 HYDRO RE | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287456 | DTA 920.160 STOCK INCENTIVE PLAN | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287457 | DTA 920.170 EXEC STOCK OPTION PLAN | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287458 | DTA 920.180 LTIP PER | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287459 | DTA 415.802 Contra RTO Grid West N/R w/o | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287460 | DTA 720.800 FAS 158 Pension Liability | SO | 20,660 | 436 | 5,616 | 1,647 | 2,874 | 8,899 | 1,183 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287461 | DTA 720.810 FAS 158 Post-Retirement Liab | SO | 445 | 9 | 121 | 36 | 62 | 192 | 26 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287463 | DTA 605.300 Perco Environmental Liabilit | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287464 | DTA 425.300 Mead Phoenix Avail & Trans | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287465 | DTA 610.100N Amort NOPA's 99-00 RAR | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287466 | Account Reserved for Future Use | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287467 | DTA 210.105 Self Ins | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287468 | DTA 610.120N Conting | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287469 | DTA 610.211 Rever | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287471 | DTA 505.170 WV CONT | SSGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287472 | DTA 705.260 Mar06 | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287473 | DTA 705.270 Reg Liab | OTHER | 606 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 606 |
| 1901000 | ACCUM DEF INC TAX | 287474 | DTA 705.271 Reg Liab | OTHER | 94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 94 |
| 1901000 | ACCUM DEF INC TAX | 287475 | DTA 705.272 Reg Liab | OTHER | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| 1901000 | ACCUM DEF INC TAX | 287476 | DTA 705.273 Reg Liab | OTHER | 2,370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,370 |
| 1901000 | ACCUM DEF INC TAX | 287477 | DTA 705.274 Reg Liab | OTHER | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59 |
| 1901000 | ACCUM DEF INC TAX | 287478 | DTA 705.275 Reg Liab | OTHER | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119 |
| 1901000 | ACCUM DEF INC TAX | 287479 | DTA 105.221 Saf Har | SG | 19,703 | 283 | 5,090 | 1,615 | 2,963 | 8,578 | 1,166 | 7 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287482 | DTA 205.025 PMI Fuel Cost Adjustment | SE | 491 | 7 | 118 | 37 | 82 | 215 | 31 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287483 | DTA 120.105 Willow Wind Account Receivab | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287486 | DTA 415.926 RL-Depreciation Decrease-OR | OTHER | 1,285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,285 |
| 1901000 | ACCUM DEF INC TAX | 287487 | DTA 415.927 RL-Depreciation Decrease-WA | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287491 | DTA - BETC CREDIT CARRYFORWARD | SG | 5,176 | 74 | 1,337 | 424 | 778 | 2,254 | 306 | 2 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287499 | DTA - PMI Def Tax | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287576 | DTL 430.110 Reg Asset Balance Reclass | OTHER | -236 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -236 |
| 1901000 | ACCUM DEF INC TAX | 287584 | DTL 415.827 Reg Asset - FAS 158 Post - R | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287586 | DTL 415.829 Reg Asset - Post - Ret MMT_U | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287588 | DTL 415.831 Reg Asset - Post - Ret MMT_C | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287593 | DTL 415.874 DEFERRED NET POWER COSTS-WY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287595 | DTL Federal Detriment of State NOL | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287681 | DTL 920.110 BRIDGER EXTRACTION TAXES PAY | SE | 2,158 | 30 | 520 | 163 | 361 | 946 | 137 | 1 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287693 | DTL 610.030N, 99-00 RAR - BCC | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287706 | DTL 610.100 COAL MINE DEVT PMI | SE | -415 | -6 | -100 | -31 | -69 | -182 | -26 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287718 | DTL 610.111 PMI Gain/Loss on Assets | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287719 | DTL 910.910 PMI Sec. 471 Inv Adj | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287720 | DTL 610.100 PMI DEV'T COST AMORT | SE | -615 | -9 | -148 | -47 | -103 | -269 | -39 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287721 | DTL 610.115 PMI OVERBURDEN REMOVAL | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287722 | DTL 505.510 PMI VAC ACCRUAL | SE | 216 | 3 | 52 | 16 | 36 | 95 | 14 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287723 | DTL 205.411 PMI SEC. 263A | SE | -567 | -8 | -137 | -43 | -95 | -249 | -36 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287726 | DTL PMI PP&E | SE | -13,869 | -192 | -3,342 | -1,049 | -2,322 | -6,079 | -880 | -5 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287735 | DTL 910.905 PMI COST DEPLETION | SE | -1,015 | -14 | -245 | -77 | -170 | -445 | -64 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287848 | DTL 320.281 RA Post-Ret Settlement Loss | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287933 | DTL 320.282-RA PostRet Sttmt Loss-CC-UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287934 | DTL 320.283-RA PostRet Sttmt Loss-CC-WY | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287937 | DTA 505.601 PMI - Sick Leave Accrual | SE | 11 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287938 | DTA 205.205 Inventory Reserve - PMI | SE | 12 | 0 | 3 | 1 | 2 | 5 | 1 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287941 | DTL 430.111 Reg Asset - SB 1149 Balance | OTHER | -5,176 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -5,176 |
| 1901000 | ACCUM DEF INC TAX | 287970 | DTL 415.815 Insurance Rec Accruals | SO | -21 | 0 | -6 | -2 | -3 | -9 | -1 | 0 | 0 |
| 1901000 Total | | | | | 232,783 | 3,413 | 48,534 | 19,752 | 26,085 | 74,178 | 9,914 | 46 | 50,861 |
| 1901090 | FAS109 DEF TAX ASS | 287374 | DTA 100.105 FAS 109 Deferred Tax Liabili | WA | 123 | 0 | 0 | 123 | 0 | 0 | 0 | 0 | 0 |
| 1901090 Total | | | | | 123 | 0 | 0 | 123 | 0 | 0 | 0 | 0 | 0 |
| 1902000 | ACC DIT-NON-DEBIT | 287203 | DTA for AMT Tax | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1902000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2811000 | AC DEF TAX-ACCL AM | 286601 | ACCUM DIT - PPL EMERGENCY FACILITIES | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2811000 | AC DEF TAX-ACCL AM | 286602 | ACCUM DIT-PPL EMERGENCY FACILITIES-STATE | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2811000 | AC DEF TAX-ACCL AM | 287612 | DTL Emergency Facility | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2811000 | AC DEF TAX-ACCL AM | 287960 | DTL 105.128 Accel Depr Pollution Cntrl F | SG | -180,637 | -2,599 | -46,664 | -14,810 | -27,167 | -78,645 | -10,691 | -60 | 0 |
| 2811000 Total | | | | | -180,637 | -2,599 | -46,664 | -14,810 | -27,167 | -78,645 | -10,691 | -60 | 0 |
| 2820000 | AC DEF INCTX-PROPT | 286500 | Accum Deferred Income Taxes-State | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2820000 | AC DEF INCTX-PROPT | 287704 | DTL 105.143/165 Basis Diff - Intangibles | SO | -1,080 | -23 | -294 | -86 | -150 | -465 | -62 | 0 | 0 |
| 2820000 Total | | | | | -1,080 | -23 | -294 | -86 | -150 | -465 | -62 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 286605 | DTL 105.136 PP&E | DITBAL | -380 | -8 | -98 | -24 | -54 | -168 | -21 | -1 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 286691 | DTL Non-Prot PP&E EDIT - CA | CA | -3,634 | -3,634 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 286692 | DTL Non-Prot PP&E EDIT - ID | IDU | -5,311 | 0 | 0 | 0 | 0 | 0 | -5,311 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 286693 | DTL Non-Prot PP&E EDIT - OR | OR | -50,228 | 0 | -50,228 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 286694 | DTL Non-Prot PP&E EDIT - WA | WA | -11,235 | 0 | 0 | -11,235 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 286695 | DTL Non-Prot PP&E EDIT - WY | WYU | -20,726 | 0 | 0 | 0 | -20,726 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 286696 | DTL Non-Prot PP&E EDIT - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 286697 | DTL Non-Prot PP&E EDIT - FERC | FERC | -2,029 | 0 | 0 | 0 | 0 | 0 | 0 | -2,029 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287001 | ADIT - DEVELOPMENT 30% AMORT | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287002 | ADIT - DEVELOPMENT 30% AMORT - STATE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287003 | ADIT AMORT LTD TERM PLT | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287004 | ADIT AMORT LTD TERM PLT - STATE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287005 | ADIT AMORT NUCLEAR FUEL - FED | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287006 | ADIT AMORT NUCLEAR FUEL - STATE | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287007 | ACCUM DEFERRED INC TAX - ADRLF | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287008 | ADIT - FEDERAL - PROPERTY, PLANT & EQUIP | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287009 | ACCUM DEFERRED INC TAX - BASIS | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287010 | ACCUM DEFERRED INC TAX - GLLIF | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287011 | ACCUM DEFERRED INC TAX - METHD | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287013 | ACCUM DEFERRED INC TAX - MTLF | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287014 | ACCUM DEFERRED INC TAX - STATE - ADRLF | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287015 | ADIT - STATE - PROPERTY, PLANT & EQUIPME | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287016 | ACCUM DEFERRED INC TAX - STATE - BASIS | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287017 | ACCUM DEFERRED INC TAX - STATE - METHD | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287018 | ACCUM DEFERRED INC TAX - STATE - MTLF | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287019 | ACCUM DEFERRED INC TAX - STATE - GLLIF | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287020 | ACCUM DIT - SOGA UPL | FERC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287021 | ACCUM DIT - SOGA UPL - STATE | FERC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287022 | ACCUM DIT - EPUD | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287023 | ACCUM DIT - EPUD - STATE | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287024 | ACCUM DIT - REPAIR ALLOW | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287025 | ACCUM DIT - REPAIR ALLOW - STATE | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287026 | CHOLLA TAX BENEFITS AMORT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287027 | ACCUM DIT - SOGA PPL | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287028 | ACCUM DIT - SOGA PPL - STATE | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287029 | CHOLLA CONTRACT DISCOUNT AMORT | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287030 | PMI - SALE OF ASSETS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287031 | PMI - DEPRECIATION (TAX) | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287032 | PMI - DEPRECIATION (BOOK) | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287033 | PMI - AMORT DEVELOP EXPENSE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287034 | PMI - REBUILD EQUIP EXPENSE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287035 | PMI - RECEDING FACE EXPENSE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287036 | PMI - DEVELOPMENT COSTS | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287037 | PMI - REPAIRS & MAINTENANCE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287038 | PMI - DEPRECIATION (TAX) - STATE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287039 | PMI - DEPRECIATION (BOOK) - STATE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287040 | PMI - REBUILD EQUIP EXPENSE - STATE | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287221 | DTA 415.933 RL Contra-Carbon Decomm-ID | IDU | -305 | 0 | 0 | 0 | -305 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287222 | DTA 415.934 RL Contra-Carbon Decomm-UT | UT | -2,210 | 0 | 0 | -2,210 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287223 | DTA 415.935 RL Contra-Carbon Decomm-WY | WYP | -260 | 0 | 0 | -260 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287301 | DTA 105.471 UT Klamath Relicensing | OTHER | 8,681 | 0 | 0 | 0 | 0 | 0 | 8,681 |
| 2821000 | AC DEF TAX-UTILITY | 287469 | DTL 730.170 RA FAS133 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287602 | DTL EPUD | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287603 | DTL FERC SOGA-UPL | FERC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287604 | DTL FERC SOGA-PPL | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | DTL PP&E Powertax | DITBAL | -4,148,327 | -89,731 | -1,069,886 | -258,455 | -587,543 | -1,835,728 | -233,982 |
| 2821000 | AC DEF TAX-UTILITY | 287606 | DTL PP&E Adjustment | DITBAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287607 | DTL PMI PP&E | SE | -8,046 | -112 | -1,939 | -609 | -1,347 | -3,527 | -511 |
| 2821000 | AC DEF TAX-UTILITY | 287608 | DTL Safe Harbor Lease Cholla | SG | -958 | -14 | -247 | -79 | -144 | -417 | -57 |
| 2821000 | AC DEF TAX-UTILITY | 287611 | DTL Repair Allowances PPL | DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287670 | DTL 330.100 POLLUTIONCONTROLFACILITY(BK/ | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287678 | DTL 320.210 R & E SEC. 174 DEDUCTION | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287692 | DTL 610.005N Sec 17 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287703 | DTL 610.110N, 99-00 RAR | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287740 | DTL 110.200 TAX PERCENTAGE DEPLETION | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287753 | DTL 110.100 BOOK DEPLETION | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287765 | DTL 610.095N Roll | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287766 | DTL 610.100N Amort | SO | 70 | 1 | 19 | 6 | 10 | 30 | 4 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287767 | DTL 610.070N NOPA | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287768 | DTL 415.705 REG ASSET BPA OR BALANCING A | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287769 | DTL 425.385 REG ASSET BPA ID BALANCING A | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287771 | DTL 110.205 SRC tax depletion | SE | 155 | 2 | 37 | 12 | 26 | 68 | 10 | | |
| 2821000 | AC DEF TAX-UTILITY | 287772 | DTL 505.800 State Tax Ded on Fed TR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287773 | DTL 610.121N Contingency Tracking FERC 2 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287775 | DTL 610.210 IRS Audit Adj 95-00 Ppd Stea | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287776 | DTL 610.212 Reversal of 2001 IRS Audit A | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287777 | DTL 610.213 Proposed Audit Adj. (2002) (| OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287778 | DTL 610.214 Proposed Audit Adj. (2003) (| OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287785 | DTL 105.144 Sec 1031 Exchange - CWIP | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287788 | DTL 110.105 SRC BOOK DEPLETION | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287928 | DTL 425.310 Hydro Relicensing Obligation | OTHER | -4,027 | 0 | 0 | 0 | 0 | 0 | -4,027 | | |
| 2821000 | AC DEF TAX-UTILITY | 287962 | DTL - Fixed Assets - State Modifications | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 | AC DEF TAX-UTILITY | 287963 | DTL - Fixed Assets - State Modif (Fed De | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2821000 Total | | | | | -4,248,771 | -93,495 | -1,122,341 | -270,384 | -610,038 | -1,841,952 | -240,174 | -12,198 | 4,654 |
| 2830000 | ACC DEF TAX-OTHER | 287936 | DTL 205.025 PMI Fuel Cost Adjustment | SE | -21 | 0 | -5 | -2 | -3 | -9 | -1 | 0 | 0 |
| 2830000 Total | | | | | -21 | 0 | -5 | -2 | -3 | -9 | -1 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137200 | DTL 430.117 Reg Asset Current - DSM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137201 | DTL 415.869 RA CA Def NPC - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137230 | DTL 425.104 RA-OR Asset Sale Gain GB-C | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137302 | DTL 415.886 RA ID Def NPC - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137304 | DTL 415.888 RA UT Def NPC - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137306 | DTL 415.901 RA WY Def NPC - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137313 | DTL 415.905 RA OR RECs in Rate - Current | OTHER | 0 | 0 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137331 | DTL 205.100 Coal Pile Inventory Adjust | SE | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137341 | DTL 705.240 RA-Alt Rate Energy Prgm CA | OTHER | 0 | 0 | 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 | 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 | 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 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137504 | DTL 210.180 Prepaid Membership Fees | SO | 0 | 0 | 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 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 137507 | DTL 210.185 Ppd Aircraft Maintenance | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 137508 | DTL 740.100 PostMerger Loss-Reacq Debt | SNP | 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 Pit Dec/Inv-CA | CA | 13 | 13 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286902 | DTL 415.918 RA-RPS Compliance Purchases | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286903 | DTL 320.271 Contra RA-Pension Plan CTG | SO | 403 | 9 | 110 | 32 | 56 | 174 | 23 |
| 2831000 | AC DEF IN TX UTIL | 286905 | DTL 415.530 RA-ID 2017 Protocol-MSP Def | IDU | -37 | 0 | 0 | 0 | 0 | 0 | -37 |
| 2831000 | AC DEF IN TX UTIL | 286906 | DTL 415.531 RA-UT 2017 Protocol-MSP Def | UT | -2,164 | 0 | 0 | 0 | 0 | -2,164 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286907 | DTL 415.532 RA-WY 2017 Protocol-MSP Def | WYP | -590 | 0 | 0 | 0 | -590 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286908 | DTL 210.201 Property Tax | GPS | -3,392 | -72 | -922 | -270 | -472 | -1,461 | -194 |
| 2831000 | AC DEF IN TX UTIL | 286909 | DTL 720.815 Post-Retirement Asset | SO | -513 | -11 | -139 | -41 | -71 | -221 | -29 |
| 2831000 | AC DEF IN TX UTIL | 286910 | DTL 415.200 RA-OR Transp Elect PilotPgm | OTHER | -32 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286911 | DTL 415.430 - RA-Transp Elect Pilot-CA | OTHER | 60 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286912 | DTL 415.431 - RA-Transp Elect Pilot-WA | OTHER | -2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286913 | DTL 415.720 RA-OR Community Solar | OTHER | -5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287341 | DTA 910.530 Injuries & Damages Accrual - | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| 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 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 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 RELOACTION - 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 | CMC - INVENTORY ADJ. - OVERBURDEN | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287557 | CMC - 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 |
| 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 | -10 | 0 | 0 | 0 | 0 | 0 | -10 |
| 2831000 | AC DEF IN TX UTIL | 287571 | DTL 415.702 Reg Asset-Lake Side Liq. Dam | WYU | -193 | 0 | 0 | -193 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287572 | DTL 415.872 Deferred Excess Net Power Co | OTHER | 0 | 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 | -4,735 | 0 | 0 | 0 | 0 | 0 | -4,735 |
| 2831000 | AC DEF IN TX UTIL | 287577 | DTL 415.820 Contra Pensn Reg Asset MMT & | OR | 33 | 0 | 33 | 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 | 0 | 0 | 0 | 0 | 0 | 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 | 3 | 3 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287582 | DTL 415.825 Contra Pensn Reg Asset CTG_W | 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 | -6 | 0 | -6 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287587 | DTL 415.830 Reg Asset - Post - Ret MMT_I | 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 | -1 | -1 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287590 | DTL 415.840 Reg Asset - Deferred OR Ind | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287591 | DTL 415.301 Environmental Clean-up Accrl | WA | 495 | 0 | 0 | 495 | 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 | -1,559 | 0 | 0 | 0 | 0 | 0 | -1,559 |
| 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 | -4,530 | 0 | 0 | 0 | 0 | 0 | -4,530 |
| 2831000 | AC DEF IN TX UTIL | 287597 | DTL 415.703 Goodnoe Hills Liquidation Da | WYP | -78 | 0 | 0 | -78 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287601 | DTL 415.677 RA Pref Stock Redemption WA | OTHER | -17 | 0 | 0 | 0 | 0 | 0 | -17 |
| 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 | 2,129 | 0 | 0 | 0 | 0 | 0 | 2,129 |
| 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 |
| 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 | -20,811 | -439 | -5,657 | -1,659 | -2,895 | -8,964 | -1,192 |
| 2831000 | AC DEF IN TX UTIL | 287635 | DTL 415.500 Cholla Pit Transact Costs-AP | SGCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287636 | DTL 415.570 Trail Mountain Mine Closure | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287637 | DTL 415.580 Trail Moutain 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 | -27 | 0 | 0 | -27 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287640 | DTL 415.680 Deferred Intervener Funding | OTHER | -227 | 0 | 0 | 0 | 0 | 0 | -227 |
| 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 Rclamation - 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 | -15 | 0 | 0 | 0 | 0 | -15 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287650 | DTL 205.100 Coal Pile Inventory Adjustme | SE | -29 | 0 | -7 | -2 | -5 | -13 | -2 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287653 | DTL 425.250 TGS Buyout | SG | -4 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287654 | DTL 425.260 Lakeview Buyout | SG | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287656 | DTL 425.280 Joseph Settlement | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287657 | DTL 425.290 TriState Firm Wheeling | SG | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287659 | DTL 425.340 Firth Cogen Settlement | SG | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287661 | DTL 425.360 Hermiston Swap | SG | -742 | -11 | -192 | -61 | -112 | -323 | -44 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287662 | DTL 210.100 Prepaid Taxes - OR PUC | OR | -570 | 0 | -570 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287664 | DTL 210.120 Prepaid Taxes - UT PUC | UT | -889 | 0 | 0 | 0 | 0 | -889 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287665 | DTL 210.130 Prepaid Taxes - ID PUC | IDU | -62 | 0 | 0 | 0 | 0 | 0 | -62 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287666 | DTL 210.140 Prepaid Taxes - WY PSC | WYP | -29 | 0 | 0 | 0 | -29 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287668 | DTL 210.160 Prepaid Taxes - OR Property | GPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287669 | DTL 210.180 PRE MEM | SO | -951 | -20 | -259 | -76 | -132 | -410 | -54 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287670 | DTL 330.100 PollutionControlFacility(Bk/ | SG | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287675 | DTL 740.100 Post Merger Loss-Reacq Debt | SNP | -1,120 | -21 | -293 | -86 | -156 | -499 | -64 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287678 | DTL 320.210 R & E - Sec.174 Deduction | SO | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287682 | DTL 705.190 Oregon Share of Hermiston | OR | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287685 | DTL 425.380 Idaho Customer Balancing Acc | OTHER | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287689 | DTL 205.100N, 99-00 RAR | SO | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287691 | DTL 610.065N, 99-00 RAR | SO | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287693 | DTL 610.030N, 99-00 RAR - BCC | SE | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287695 | DTL 610.120, REG ASSET TRAIL MTN | SE | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287698 | DTL 610.135, REG ASSET, SB 1149 | OTHER | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287704 | DTL 415.585 Regulatory Liability | OR | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287707 | DTL 610.141 WA RATE REFUNDS | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287708 | DTL 210.200 PREPAID PROPERTY TAXES | GPS | -3,441 | -73 | -935 | -274 | -479 | -1,482 | -197 | -1 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287717 | DTL 610.058N PMI FLOW-THRU 94.98 APPEALS | SE | 0 | 0 | 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 | 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 | 0 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287720 | DTL 610.100 PMI DEV'T 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 NOPAS 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 | -105,034 | -2,214 | -28,551 | -8,374 | -14,611 | -45,244 | -6,015 | -25 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287739 | DTL 320.280 Reg Asset FAS 158 Post-Ret | SO | 1,159 | 24 | 315 | 92 | 161 | 499 | 66 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287747 | DTL 705.240 CA Energy Program | OTHER | -97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -97 |
| 2831000 | AC DEF IN TX UTIL | 287748 | DTL 705.251 A&G Credit - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287749 | DTL 425.205 Misc Def Dr-Prop Damage Repa | SO | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287751 | DTL 605.710 Reverse Accrued Final Reclam | SE | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287753 | DTL 110.100 Book Depletion | SE | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287762 | DTL 705.260 Reg Asset | WA | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287764 | DTL 610.146 OR Reg | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287768 | DTL 415.700 REG ASST | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287770 | DTL 120.205 TRAPPER MINE-EQUITY EARNINGS | OTHER | -1,181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,181 |
| 2831000 | AC DEF IN TX UTIL | 287772 | DTL 505.800 State Tax Ded on Fed TR | OTHER | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287779 | DTL 415.850 Unrec Plt | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287781 | DTL 415.870 Def CA | OTHER | -1,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,337 |
| 2831000 | AC DEF IN TX UTIL | 287782 | DTL 415.871 Def Wy | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287784 | DTL 415.900 OR SB RE | OTHER | 0 | 0 | 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 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287789 | DTL 415.804 RTO GW | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287790 | DTL 415.805 RTO Grid West N/R - WY | WYP | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287792 | DTL 505.125 ACCRUED ROYALTIES | SE | 0 | 0 | 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 | 0 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 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 | -67,161 | -932 | -16,182 | -5,082 | -11,243 | -29,436 | -4,264 | -23 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287841 | DTL 415.411 ContraRA DeerCreekAband CA | CA | 605 | 605 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287842 | DTL 415.412 ContraRA DeerCreekAband ID | IDU | 416 | 0 | 0 | 0 | 0 | 416 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287843 | DTL 415.413 ContraRA DeerCreekAband OR | OR | 1,745 | 0 | 1,745 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287844 | DTL 415.414 ContraRA DeerCreekAband UT | UT | 850 | 0 | 0 | 0 | 0 | 850 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287845 | DTL 415.415 ContraRA DeerCreekAband WA | WA | 2,714 | 0 | 0 | 2,714 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287846 | DTL 415.416 ContraRA DeerCreekAband WY | WYU | 92 | 0 | 0 | 0 | 92 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287848 | DTL 320.281 RA Post-Ret Settlement Loss | SO | -1,592 | -34 | -433 | -127 | -222 | -686 | -91 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287849 | DTL 415.424 ContraRA DeerCreekAband | SE | 23,059 | 320 | 5,556 | 1,745 | 3,860 | 10,107 | 1,464 | 8 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287850 | DTL 415.425 Contra RA UMWA Pension | OTHER | 1,143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,143 |
| 2831000 | AC DEF IN TX UTIL | 287851 | DTL 415.417 Contra RA UMWA Pension CA | OTHER | 444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 444 |
| 2831000 | AC DEF IN TX UTIL | 287855 | DTL 415.421 Contra RA UMWA Pension WA | OTHER | 1,993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,993 |
| 2831000 | AC DEF IN TX UTIL | 287857 | DTL 415.545 Reg Asset WA Merwin Project | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 2831000 | AC DEF IN TX UTIL | 287858 | DTL 415.676 RA Pref Stock Redemption-WY | OTHER | -36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -36 |
| 2831000 | AC DEF IN TX UTIL | 287860 | DTL 415.855 Reg Asset-CA-Jan10 Storm Cos | OTHER | -533 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -533 |
| 2831000 | AC DEF IN TX UTIL | 287861 | DTL 415.857 Reg Asset-ID-Def Overburden | OTHER | -116 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -116 |
| 2831000 | AC DEF IN TX UTIL | 287862 | DTL 415.893 OR MEHC Transition Service C | OTHER | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287864 | DTL 415.852 Powerdale Decom Cost Amort-I | IDU | -13 | 0 | 0 | 0 | 0 | 0 | -13 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287865 | DTL 415.853 Powerdale Decom Cost Amort-O | OR | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287867 | DTL 415.856 Powerdale Decom Cost Amort-W | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287868 | DTL 415.858 Reg Asset-WY-Def Overburden | WYP | -325 | 0 | 0 | 0 | -325 | 0 | 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 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287871 | DTL 415.866 Reg Asset-OR Solar Feed-In T | OTHER | -1,218 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,218 |
| 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 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287874 | DTL 720.843 RA Tax Adj on PR Benefit-OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 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 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287878 | DTL 415.406 RA Utah ECAM | OTHER | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287880 | DTL 415.897 Transition Severance Cost CA | CA | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287882 | DTL 415.876 Deferred Net Power Costs-OR | OTHER | -189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -189 |
| 2831000 | AC DEF IN TX UTIL | 287883 | DTL 430.116 RA Fed Int Exp (ID) | OTHER | 0 | 0 | 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 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287887 | DTL 415.881 Def of Excess RECs UT | OTHER | -231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -231 |
| 2831000 | AC DEF IN TX UTIL | 287888 | DTL 415.882 Def of Excess RECs WA | OTHER | -14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -14 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287889 | DTL 415.883 Def of Excess RECs WY | OTHER | -173 | 0 | 0 | 0 | 0 | 0 | -173 |
| 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-Contra 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 | -7,775 | 0 | 0 | 0 | 0 | 0 | -7,775 |
| 2831000 | AC DEF IN TX UTIL | 287897 | DTL 425.400 RA - UT Klamath Relicensing | OTHER | -3,852 | 0 | 0 | 0 | 0 | 0 | -3,852 |
| 2831000 | AC DEF IN TX UTIL | 287899 | DTL 415.878 RA-UT Liq Damages | UT | -129 | 0 | 0 | 0 | -129 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287903 | DTL 415.879 RA-Liq Damages N2-WY | WYP | -21 | 0 | 0 | -21 | 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 | -407 | 0 | 0 | 0 | -407 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287907 | DTL 210.185-Prepaid Aircraft Maint Cost | SG | -5 | 0 | -1 | 0 | -1 | -2 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287908 | DTL 210.190 - Prepaid Water Rights | SG | -162 | -2 | -42 | -13 | -24 | -70 | -10 |
| 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 | -1,592 | 0 | -1,592 | 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 | -256 | 0 | 0 | 0 | 0 | 0 | -256 |
| 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 Sttmt Loss-CC-UT | UT | -308 | 0 | 0 | 0 | 0 | -308 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287934 | DTL 320.283-RA PostRet Sttmt Loss-CC-WY | WYU | -5 | 0 | 0 | 0 | -5 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287935 | DTL 415.936 RA - Carbon Plt Decom/Inv | SG | -848 | -12 | -219 | -70 | -128 | -369 | -50 |
| 2831000 | AC DEF IN TX UTIL | 287939 | DTL 415.115 RA-UT STEP Pilot Program | OTHER | 2,377 | 0 | 0 | 0 | 0 | 0 | 2,377 |
| 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 | -195 | 0 | 0 | 0 | 0 | 0 | -195 |
| 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 |
| 2831000 | AC DEF IN TX UTIL | 287946 | DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287947 | DTL 415.501 Cholla Plant Transaction Cos | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287948 | DTL 415.502 Cholla Plant Transaction Cos | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287949 | DTL 415.503 Cholla Plant Transaction Cos | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287961 | DTL Reg Asset Federal Int Exp (WY) | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287967 | DTL LT Prepaid IBEW 57 Pension Contribut | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287968 | DTL 415.914 RA UT Naughton U3 Cost | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287969 | DTL 415.915 RA WY Naughton U3 Cost | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287970 | DTL 415.815 Insurance Rec Accruals | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287971 | DTL 415.868 RA UT Solar Incentive Prog | OTHER | -2,377 | 0 | 0 | 0 | 0 | 0 | -2,377 |
| 2831000 | AC DEF IN TX UTIL | 287975 | DTL 415.655 RA - CA GHG Allowances | OTHER | -63 | 0 | 0 | 0 | 0 | 0 | -63 |
| 2831000 | AC DEF IN TX UTIL | 287976 | DTL 415.884 RA - CURRENT RECLASS-OTHER | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287977 | DTL 415.885 RA-NONCURRENT RECLASS-OTHER | OTHER | -27 | 0 | 0 | 0 | 0 | 0 | -27 |
| 2831000 | AC DEF IN TX UTIL | 287978 | DTL 415.906 RA OR RECs in Rate - NC | OTHER | -33 | 0 | 0 | 0 | 0 | 0 | -33 |
| 2831000 | AC DEF IN TX UTIL | 287979 | DTL 415.917 RA - Naughton U3 Costs - CA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287981 | DTL 415.920 RA-Depreciation Increase-ID | IDU | 14 | 0 | 0 | 0 | 0 | 14 | 0 |



Deferred Income Tax Balance

13 Month Average as of June 2019

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 | 287982 | DTL 415.921 RA-Depreciation Increase-UT | UT | -394 | 0 | 0 | 0 | -394 | 0 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287983 | DTL 415.922 RA-Depreciation Increase-WY | WYP | -1,359 | 0 | 0 | -1,359 | 0 | 0 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287984 | DTL 415.923 RA-Carbon Unrec Plant - ID | IDU | -235 | 0 | 0 | 0 | 0 | -235 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287985 | DTL 415.924 RA-Carbon Unrec Plant - UT | UT | -1,694 | 0 | 0 | 0 | -1,694 | 0 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287986 | DTL 415.925 RA-Carbon Unrec Plant - WY | WYP | -570 | 0 | 0 | -570 | 0 | 0 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287987 | DTL 415.930 RA-Carbon Decommission-ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287988 | DTL 415.931 RA-Carbon Decommission-UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287989 | DTL 415.932 RA-Carbon Decommission-WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287990 | DTL - PMI Def Tax | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2831000 | AC DEF IN TX UTIL | 287996 | DTL 415.675 RA Pref Stock Redemption-UT | OTHER | -106 | 0 | 0 | 0 | 0 | 0 | -106 | | |
| 2831000 | AC DEF IN TX UTIL | 287997 | DTL 415.862 RA-CA Mobile Home Park Conv | OTHER | -49 | 0 | 0 | 0 | 0 | 0 | -49 | | |
| 2831000 Total | | | | | -208,743 | -2,867 | -48,242 | -11,084 | -29,552 | -83,537 | -10,585 | -48 | -22,828 |
| Grand Total | | | | | -4,399,874 | -95,428 | -1,167,346 | -276,059 | -639,891 | -1,927,514 | -251,219 | -12,260 | 32,687 |



Investment Tax Credit Balance

13 Month Average as of June 2019

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 | 285602 | ACCUM DEF ITC - PPL - 1983 | ITC84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285603 | ACCUM DEF ITC - PPL - 1984 | ITC85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285604 | ACCUM DEF ITC - PPL - 1985 | ITC85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285605 | ACCUM DEF ITC - PPL - 1986 | ITC86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285606 | ACCUM DEF ITC - PPL - 1987 | ITC88 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285607 | ACCUM DEF ITC - PPL - 1988 | ITC89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285608 | JIM BRIDGER RETROFIT ITC - PPL | ITC90 | -57 | -1 | -9 | -2 | -10 | -27 | -8 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285609 | ACCUM DEFERRED ITC - UPL - 70 PRE | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285620 | Accum Def ITC - Solar Arrays - 2013 | SG | -133 | -2 | -34 | -11 | -20 | -58 | -8 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285621 | Accum Def ITC - Solar Arrays - 2014 | SG | -90 | -1 | -23 | -7 | -13 | -39 | -5 | 0 | 0 |
| 2551000 Total | | | | | -279 | -4 | -67 | -20 | -43 | -124 | -21 | 0 | 0 |
| 2552000 | ACC DEF ITC-IDAHO | 285612 | Acc Def Idaho ITC-ID situs ATL | IDU | -41 | 0 | 0 | 0 | 0 | 0 | -41 | 0 | 0 |
| 2552000 Total | | | | | -41 | 0 | 0 | 0 | 0 | 0 | -41 | 0 | 0 |
| Grand Total | | | | | -321 | -4 | -67 | -20 | -43 | -124 | -62 | 0 | 0 |

B20. CUSTOMER ADVANCES



Customer Advances

13 Month Average as of June 2019

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 | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | OR | -1,678 | 0 | -1,678 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | SG | -37,140 | -534 | -9,594 | -3,045 | -5,586 | -16,170 | -2,198 | -12 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | UT | -834 | 0 | 0 | 0 | 0 | -834 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 | Payments Received Uncompleted Projects | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210552 | "Transm Payments Received-Studies, Other | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210553 | Transmission Payments Received - Capital | SG | -6,678 | -96 | -1,725 | -548 | -1,004 | -2,908 | -395 | -2 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210556 | NET METER FEES-REFUNDABLE | UT | -242 | 0 | 0 | 0 | 0 | -242 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210556 | NET METER FEES-REFUNDABLE | WA | -3 | 0 | 0 | -3 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 215438 | So. OR Solar Project | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 285460 | Transm Intercon Deposits - w/3rd Party | SG | -12,175 | -175 | -3,145 | -998 | -1,831 | -5,301 | -721 | -4 | 0 |
| 2520000 Total | | | | | -58,751 | -806 | -16,143 | -4,594 | -8,421 | -25,454 | -3,314 | -19 | 0 |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521000 | CUST ADV CONST-UPL | 0 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521100 | CUS ADV CONT REFUD | 0 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2521100 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Customer Advances

13 Month Average as of June 2019
 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 | 0 | CUSTOMER ADV-POTENT REFUND - CSS | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2523990 | CUST ADV-REFD-CSS | 0 | CUSTOMER ADV-POTENT REFUND - CSS | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2523990 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2524000 | CUST ADV REIMB-CSS | 0 | 2524000/0 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2524000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2529000 | UNDT PAY NONREFUND | 0 | 2529000/0 | CN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2529000 Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | | | -58,751 | -806 | -16,143 | -4,594 | -8,421 | -25,454 | -3,314 | -19 | 0 |