

Rocky Mountain Power  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Direct Testimony of Steven R. McDougal

May 2020

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address with PacifiCorp dba Rocky**  
3 **Mountain Power (“the Company”).**

4 A. My name is Steven R. McDougal, and my business address is 1407 W. North Temple,  
5 Suite 330, Salt Lake City, Utah 84116.

6 **Q. Please describe your education and professional background.**

7 A. I received a Master of Accountancy from Brigham Young University with an emphasis  
8 in Management Advisory Services and a Bachelor of Science degree in Accounting  
9 from Brigham Young University. In addition to my formal education, I have also  
10 attended various educational, professional, and electric industry-related seminars. I  
11 have been employed by PacifiCorp and its predecessor, Utah Power and Light  
12 Company, since 1983. My experience includes various positions with regulation,  
13 finance, resource planning, and internal audit. My current position is the Director of  
14 Revenue Requirement.

15 **Q. What are your responsibilities with the Company?**

16 A. My primary responsibilities include overseeing the calculation and reporting of the  
17 Company’s regulated earnings or revenue requirement, assuring that the inter-  
18 jurisdictional cost allocation methodology is correctly applied, and explaining those  
19 calculations to regulators in the jurisdictions in which the Company operates.

20 **Q. Have you testified in previous regulatory proceedings?**

21 A. Yes. I have provided testimony in many dockets before the Public Service Commission  
22 of Utah (“Commission”). I have also testified on various matters before the California,  
23 Idaho, Oregon, Washington, and Wyoming public utility commissions.

24 **II. PURPOSE OF TESTIMONY**

25 **Q. What is the purpose of your direct testimony?**

26 A. My direct testimony addresses the revenue increase requested in the Company’s  
27 application and the calculation of the Company’s Utah-allocated revenue requirement.  
28 Specifically, I provide testimony on the following:

- 29 • The calculation of the \$95.8 million overall rate increase requested in this  
30 general rate case (“GRC”), representing a total Utah-allocated revenue  
31 requirement of \$2.097 billion;
- 32 • The main drivers and their impact on this case;
- 33 • The test period utilized in this case, 12 months ending December 31, 2021  
34 (“Test Period”);
- 35 • The workpapers supporting the Test Period revenue requirement and a detailed  
36 explanation of the normalizing adjustments made to the unadjusted 12 month  
37 historical period ended December 31, 2019 (“Base Period”) data to arrive at the  
38 Test Period;
- 39 • The 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol methodology  
40 (“2020 Protocol”) used to determine Utah-allocated results; and
- 41 • The Company’s proposed Wildland Fire Mitigation Balancing Account.

42 My direct testimony is accompanied by supporting exhibits including the detailed  
43 results of operations for the Test Period.

44 **II. REVENUE REQUIREMENT SUMMARY**

45 **Q. What price increase is required to achieve the requested return on equity (“ROE”)**  
46 **in this case?**

47 A. The 10.20 percent ROE recommended by Ms. Ann E. Bulkley in this case produces an  
48 overall Utah revenue requirement of \$2.097 billion and an overall requested price  
49 increase of \$95.8 million. Exhibit RMP\_\_\_\_(SRM-1) is a summary of the Company’s  
50 Utah-allocated results of operations for the Test Period. The Company estimates that  
51 under existing rates, without utilizing \$66.1 million of rate mitigation efforts as  
52 described by Ms. Joelle R. Steward, the Company would earn an overall ROE of  
53 approximately 7.29 percent. By leveraging these rate mitigation efforts, the Company  
54 projects to earn an overall ROE in Utah of 8.48 percent during the Test Period. Exhibit  
55 RMP\_\_\_\_(SRM-2) provides a summary index identifying each normalizing adjustment  
56 and where each adjustment is addressed in the Company’s filing. Details supporting  
57 the revenue requirement by the Federal Energy Regulatory Commission (“FERC”)  
58 account and the allocation of the various revenue requirement components to Utah are  
59 provided in Exhibit RMP\_\_\_\_(SRM-3).

60 **Q. What are the major drivers behind the revenue requirement in this case?**

61 A. The major revenue requirement components that are driving the Company’s general  
62 rate case filing are the recovery of major new capital investments and the impact of  
63 changes in depreciation rates. More detail on these drivers are provided below and in  
64 the direct testimony of the other Company witnesses.

65 **Q. Please explain the new capital investments the Company is seeking to recover as**  
66 **part of this case.**

67 A. The Company expects to place into service approximately \$4.9 billion of new capital  
68 projects between January 1, 2020 and December 31, 2021, on a total-Company basis.  
69 This includes capital related to the Pryor Mountain and the Energy Vision 2020 Projects  
70 that consist of: repowering existing wind resources (“Repowering Project”), the  
71 construction or acquisition of new wind resources and associated network upgrades,  
72 and the construction of the Aeolus-to-Bridger/Anticline transmission line (“New Wind  
73 and Transmission Projects”). The Pryor Mountain and Energy Vision 2020 Projects  
74 account for approximately \$2.8 billion of the total projected plant additions. The  
75 calculation of Test Period electric plant-in-service including the capital additions  
76 included in the case is located in my Exhibit RMP\_\_\_(SRM-3) on pages 8.5 through  
77 8.5.36.

78 **Q. Please provide additional details regarding the major capital investments that**  
79 **include the Energy Vision 2020 Projects.**

80 A. The Company requested and received approval from the Commission for:  
81 • Repowering of eleven wind facilities identified in the Repowering Project,  
82 Docket No. 17-035-39, with the exception of Leaning Juniper; and  
83 • The New Wind and Transmission Projects as described in Docket No. 17-035-  
84 40.

85 The revenue requirement in this case includes the Energy Vision 2020 Projects, the  
86 repowering of the Leaning Juniper wind facility and the repowering of the Foote Creek  
87 I wind facility, as described later in my testimony. Additional details for these projects

88 are provided in the testimonies of Mr. Timothy J. Hemstreet, Mr. Robert Van  
89 Engelenhoven, Mr. Richard A. Vail, and Mr. Rick T. Link.

90 **Q. Does the revenue requirement in this case include any selective catalytic reduction**  
91 **(“SCR”) retrofit projects that have not been included in prior cases?**

92 A. Yes. The Base Period in this case includes the SCR projects described in the testimony  
93 of Mr. James C. Owen. The Base Period also includes the Jim Bridger SCR projects  
94 that were pre-approved in Docket No. 12-035-92.

95 **Q. Does the revenue requirement in this case include a change related to base Net**  
96 **Power Costs (“NPC”)?**

97 A. Yes. Forecast NPC are included in the Test Period results in order to reset base NPC  
98 within customer rates. The Company also utilizes an Energy Balancing Account  
99 mechanism (“EBA”), Electric Service Schedule No. 94, which provides for an annual  
100 deferral and recovery of the difference between actual NPC and the base NPC included  
101 in rates. As part of this case, the Company is proposing to reset the base NPC and to  
102 begin including production tax credits (“PTCs”) in the EBA base as described later in  
103 my testimony and in the testimony of Mr. David G. Webb. The direct testimony of Mr.  
104 Webb also provides the support for the base NPC included in the Test Period in this  
105 case, which will be used as the base NPC included in EBA filings. Further details of  
106 the calculation of base NPC and proposed PTCs are included as Exhibit  
107 RMP\_\_\_(SRM-8).

108 **Q. Are changes being proposed to depreciation rates in this case?**

109 A. Yes. The Company filed an application to update depreciation rates with a proposed  
110 rate effective date of January 1, 2021 in Docket No. 18-035-36 (“2018 Depreciation

111 Study”).<sup>1</sup> A Stipulation was filed March 19, 2020 and approved by the Commission on  
112 April 20, 2020. The revenue requirement in this rate case incorporates the depreciation  
113 rates from that Stipulation.<sup>2</sup>

114 **Q. Are any other changes being proposed with regard to depreciation rates?**

115 A. The Company is also proposing to update the decommissioning costs that are discussed  
116 later in my testimony.

117 **III. TEST PERIOD AND REVENUE REQUIREMENT PREPARATION**

118 **Q. What test period did the Company use to determine revenue requirement in this**  
119 **case?**

120 A. The Test Period utilized by the Company to calculate results of operations is based on  
121 the Base Period, the 12 month historical period ended December 31, 2019, forecasted  
122 to the 12 month period ending December 31, 2021. Rate base is reflected on a 13-month  
123 average basis in the Test Period.

124 **Q. Why did the Company use the 12 months period ending December 31, 2021, as the**  
125 **Test Period?**

126 A. The Company filed a Notice of Intent to File a General Rate Case and Request for  
127 Approval of Test Period with the Commission in this Docket. The Company sought  
128 approval to use a test period of 12 months ending December 31, 2021, using a 13-  
129 month average rate base in its general rate case to be filed on or around May 5, 2020.

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<sup>1</sup> *Application of Rocky Mountain Power for Authority to Change its Depreciation Rates Effective January 1, 2021*, Docket No. 18-035-36, Rocky Mountain Power's Application (Sept. 11, 2018).

<sup>2</sup> *Application of Rocky Mountain Power for Authority to Change its Depreciation Rates Effective January 1, 2021*, Docket No. 18-035-36, Report and Order (Apr. 20, 2020).

130 The Commission issued an order approving the Company's proposed test period on  
131 March 6, 2020.<sup>3</sup>

132 **Q. Does the Base Period match the unadjusted results of operations previously filed**  
133 **with the Commission?**

134 A. Yes. The accounting data relied on for the Base Period in this case is the same data used  
135 for the unadjusted results of operations for the 12 months period ending December 31,  
136 2019, filed with the Commission on April 30, 2020. However, the jurisdictional  
137 allocation model ("JAM") used for the rate case synchronizes interest and cash working  
138 capital for the unadjusted inputs while the JAM used for the results of operations does  
139 not. This synchronization of the unadjusted data produces an apparent difference  
140 between the two models for interest expense, current income taxes, and the cash  
141 working capital allowance.

142 **Q. When will a rate change become effective in this proceeding?**

143 A. The Company is requesting that new rates become effective January 1, 2021, 239 days  
144 after filing the Company's application.

145 **Q. Please explain how the Company developed the revenue requirement for the Test**  
146 **Period.**

147 A. Preparation of the revenue requirement began with historical accounting information;  
148 in this case, the Company used the 12 month period ending December 31, 2019, as the  
149 Base Period for developing the revenue requirement in this case. Each of the revenue  
150 requirement components in the Base Period was analyzed to determine if an adjustment

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<sup>3</sup> *Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Docket No. 20-035-04, Order Approving Test Period (Mar. 6, 2020).*

151 would be warranted in order to reflect normal operating conditions expected to occur  
152 during the Test Period. The Base Period data was adjusted to reflect known,  
153 measurable, and anticipated events and to include previously ordered Commission  
154 adjustments.

155 **Q. What is the significance of the Company’s method of beginning with historical**  
156 **information to develop Test Period results?**

157 A. The Company utilizes historical accounting information as the base and makes discrete  
158 adjustments to arrive at the Test Period revenue requirement. Beginning with historical  
159 accounting data provides known operation and investment information that is readily  
160 available for audit by all participants involved in the case. Individual adjustments made  
161 to the historical accounting data in order to develop Test Period results are also  
162 available for review.

163 **Q. Please summarize the process used to adjust the historical accounting information**  
164 **to reflect Test Period results of operations.**

165 A. Historical retail revenue is adjusted to reflect normal weather conditions and remove  
166 items that should not be included in the revenue requirement calculation. Revenue is  
167 also adjusted for the effect of applying the rates from the current Commission-approved  
168 tariffs to the Test Period load projection. The testimony of Mr. Link describes the  
169 development of the June 2019 load forecast that was used by Mr. Meredith to project  
170 Test Period revenues for this case. NPC were developed using the Generation &  
171 Regulation Initiative Decision (“GRID”) model, which has been used extensively in  
172 prior general rate cases and other regulatory proceedings in Utah. The calculation of  
173 Test Period NPC is described in the testimony of Mr. Webb. Historical operations and

174 maintenance (“O&M”) expenses, excluding NPC, were split into labor and non-labor  
175 components. Non-labor costs were adjusted for projected price changes using  
176 nationally recognized inflation indices provided by IHS Markit (formerly IHS Global  
177 Insight) and for other discrete changes required to reflect conditions expected during  
178 the Test Period. Historical labor costs were also adjusted for expected wage and benefit  
179 changes through the end of the Test Period. Rate base was adjusted to capture planned  
180 additions to electric plant in service and known changes to other rate base items. In  
181 addition, asset retirements, removal costs, and accumulated depreciation balances were  
182 walked forward through the end of the Test Period by plant function. I explain the  
183 development of the Utah Test Period results of operations and specific adjustments in  
184 greater detail later in my testimony and exhibits.

#### 185 **IV. OTHER ADJUSTMENTS**

186 **Q. How has the Company addressed areas where the expected change in OMAG is**  
187 **different than the price changes projected by IHS?**

188 A. The Company has identified costs that are projected to change in the future due to  
189 causes other than inflation. Specific adjustments for these items are included in the Test  
190 Period revenue requirement calculation. Testimony supporting these cost changes is  
191 provided as part of the Company’s filing. An example of this type of adjustment in  
192 Exhibit RMP\_\_(SRM-3) is the New Wind and Transmission Adjustment, No. 8.16,  
193 which includes the cost of operating and maintaining the new wind generating facilities  
194 that are also included in the Test Period of this case.

195 **Q. How has federal income tax expense been calculated in this case?**

196 A. Federal income tax expense for ratemaking is calculated using the same methodology

197 that the Company uses in preparing its filed income tax returns. On December 22, 2017,  
198 Congress passed and the President signed the Tax Cuts and Jobs Act (“TCJA”) setting  
199 a new corporate income tax rate of 21 percent compared to the previous rate of  
200 35 percent.<sup>4</sup> Accordingly, the federal income tax rate has been updated in the  
201 Company’s revenue requirement model to 21 percent.

202 **Q. Has the Company deferred to a regulatory liability any balances associated with**  
203 **the current tax savings as a result of the TCJA?**

204 A. Yes. The Company is currently refunding to Utah customers through Tariff  
205 Schedule 197 an annual amount of \$61.0 million. The calculated current tax savings as  
206 a result of the TCJA was \$65.9 million, a difference of \$4.9 million. The \$4.9 million  
207 has been deferred each year. Furthermore, in the Settlement Stipulation that was  
208 reached in Docket No. 17-035-69 (“TCJA Docket”), treatment of this current tax  
209 deferral was approved to be applied towards the Utah-allocated share of the Dave  
210 Johnston generation plant at the end of each calendar year. The only remaining deferral  
211 balance as a result of current tax savings is approximately \$1.5 million of interest that  
212 has been accrued on the regulatory liability balance of current tax prior to the buy-down  
213 of the Dave Johnston generation plant. The Company is proposing in this filing to use  
214 the remaining balance to help reduce rate pressure in the rate mitigation efforts as  
215 described by Ms. Steward.

216 **Q. Have any Excess Deferred Income Taxes (“EDIT”) been included in the revenue**  
217 **requirement in this case?**

218 A. There are three different classifications of EDIT: protected property, non-protected

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<sup>4</sup> Pub. L. No. 115-97 (Dec. 22, 2017).

219 property, and non-protected non-property. As described further in the supplemental  
220 filing in the TCJA Docket on March 25, 2020, the Company began amortizing all  
221 protected property balances using the Reverse South Georgia Method (“RSGM”).  
222 Accordingly, the amortization of the protected property EDIT for the Test Period using  
223 RSGM has been included in the revenue requirement of this case. Approximately  
224 \$118.7 million of protected property amortization amount for calendar years 2018  
225 through 2020 has been deferred to a regulatory liability. Non-protected property and  
226 non-protected non-property (“Non-Protected”) EDIT regulatory liability balances has  
227 been used to buy-down a portion of the Utah-allocated share, or \$168.8 million, of the  
228 undepreciated plant balance of the Dave Johnston generation plant as approved in the  
229 Settlement Stipulation in TCJA Docket. Additional details on all balances for the TCJA  
230 are provided as Exhibit RMP\_\_\_\_(SRM-6).

231 **Q. What is the total regulatory liability balance as a result of the TCJA and how was**  
232 **this calculated?**

233 A. The total regulatory liability balance as of December 31, 2020, is \$144.0 million and  
234 includes three different components: \$118.7 million for the protected property EDIT  
235 balances that were mentioned previously, \$23.9 million of EDIT that was reclassified  
236 from protected property to non-protected property, and \$1.5 million of interest that has  
237 been accrued on the regulatory liability balance of current tax prior to the buy-down of  
238 the Dave Johnston generation plant as discussed previously.

239 **Q. Was the entire balance of all non-protected EDIT used to buy-down the Dave**  
240 **Johnston generation plant?**

241 A. As described further in the supplemental filing in the TCJA Docket, the Company

242 determined the amount of non-protected EDIT was different than what was provided  
 243 initially. Due to this correction, total EDIT balances did not change, however, the  
 244 amounts that were classified as protected and non-protected were revised. This revision  
 245 subsequently classified approximately \$18.0 million before tax gross up, or  
 246 \$23.9 million after tax gross up, more non-protected EDIT and less as protected.  
 247 Accordingly, this balance is now immediately available and was added to the  
 248 \$168.8 million that was previously approved and already applied to buy-down the Dave  
 249 Johnston generation plant.

250 **Q. Has the Company included the regulatory liability benefits in the revenue**  
 251 **requirement of this case?**

252 A. Table 1 below is a summary of the Company’s proposed treatment for all deferred tax  
 253 benefits. Additional detail of each of the rate mitigation efforts are provided in the direct  
 254 testimony of Ms. Steward.

255 **TABLE 1**

\$ - Millions	
Total Deferred EDIT Balances	(142.6)
Total Deferred Non-EDIT Tax Benefits	(1.5)
<b>Total Deferred Tax Benefits</b>	<b>(144.0)</b>
Dave Johnston Buy-Down	23.9
2017 Protocol Regulatory Asset	13.2
EIM Benefit Regulatory Asset	9.6
Carbon Regulatory Assets	10.3
Deer Creek Regulatory Assets	20.6
<b>Total Amount Used/Rate Mitigation</b>	<b>77.5</b>
<b>Remaining Deferred Tax Benefits</b>	<b>(66.5)</b>

256 The rate mitigation amounts above have reduced the Company’s requested increase in  
 257 this case by approximately \$21.3 million by reducing the Dave Johnston depreciation  
 258 expense, and by eliminating the amortization expense associated with the regulatory

259 assets. The remaining Deferred Tax Balance of \$66.5 million is proposed to be returned  
260 to customers through Electric Service Schedule No. 197 over two years, beginning  
261 January 1, 2021. The first year would amortize \$44.3 million of the remaining balance  
262 and \$22.2 million amortized year two. Additional details on this treatment are described  
263 in the testimonies of Ms. Steward and Mr. Meredith.

264 **Q. Are there any additional items regarding the TCJA Docket you want to discuss?**

265 A. Yes. As part of that docket, parties also agreed to depreciate, or buy-down, Utah's share  
266 of the remaining net book value of the following thermal plants: Cholla Unit 4, Craig  
267 Units 1 and 2, Colstrip Units 3 and 4, and Jim Bridger Units 1 and 2 using deferred  
268 Sustainable Transportation and Energy Plan ("STEP") dollars. The Company has  
269 estimated that at the end of December 2020, the STEP regulatory liability balance will  
270 be approximately \$179.6 million. Specific treatment of this balance is discussed later  
271 in my testimony.

272 **Q. How is the retirement of Cholla Unit 4 reflected in the Test Period in this case?**

273 A. As discussed in the testimony of Mr. Link, Cholla Unit 4 will be retired by  
274 December 31, 2020. Accordingly, the Company has reflected the removal of the on-  
275 going operations of the plant and included for recovery closure costs, decommissioning  
276 costs, and the remaining net plant balances. Additional details regarding the Company's  
277 proposed treatment, including the buy-down using the STEP regulatory liability  
278 balances, are discussed later in my testimony.

279 **Q. How is the 2014 closure of the Deer Creek mine treated in this case?**

280 A. In Docket No. 14-035-147, the Company filed a notice of closure and requested an  
281 accounting order to defer costs associated with the closure of the Deer Creek Mine. The

282 Commission approved a settlement stipulation that allowed continued recovery of the  
283 undepreciated mine investment and the amortization of the loss related to the mining  
284 assets in the EBA. All other costs associated with the closure of the mine were approved  
285 to be deferred to a regulatory asset with recovery treatment determined in the next  
286 general rate case filing. The Company is proposing to recover the costs that have been  
287 deferred by using a portion of the deferred tax dollars discussed previously in my  
288 testimony.

289 **Q. What changes are reflected in this case for the Klamath Hydroelectric Facilities?**

290 A. PacifiCorp is a signatory to the Klamath Hydroelectric Settlement Agreement  
291 (“KHSA”), which provides for the transfer of four main-stem Klamath Hydroelectric  
292 Project developments currently licensed to PacifiCorp to a third-party dam removal  
293 entity that will pursue their removal. Depreciation rates for the Klamath assets were  
294 approved by the Commission as part of the depreciation study settlement in Docket No.  
295 13-035-02 (“2013 Depreciation Study”) to provide for full depreciation of the Klamath  
296 assets by December 31, 2022. FERC is currently evaluating the proposal to transfer the  
297 license for certain Klamath developments to the Klamath River Renewal Corporation,  
298 the dam removal entity under the KHSA. The timing of when FERC will transfer the  
299 license, and when PacifiCorp’s operations would ultimately cease, remains uncertain.

300 As the current project licensee, PacifiCorp’s obligations under the license and  
301 FERC regulations continue to require capital investments to support ongoing project  
302 operations, ensure compliance with dam safety and other regulatory requirements, and  
303 to make other capital expenditures necessary to fulfill obligations under the KHSA to  
304 mitigate impacts of ongoing project operations.

305                   Because the timing of license transfer and the cessation of generation from the  
306                   Klamath assets remains uncertain, PacifiCorp has selected a depreciation rate of  
307                   20 percent per year for ongoing capital additions to the Klamath asset starting on  
308                   January 1, 2020. PacifiCorp will seek regulatory approval to update the depreciation  
309                   rate in the next depreciation study or once FERC rules on the license transfer  
310                   application and there is more clarity about with operation of the Klamath assets will  
311                   cease.

312   **Q.   How has the Company included the SO<sub>2</sub> emission sales in the revenue requirement**  
313   **of this case?**

314   A.   For this case, the Company has included the 12-months ending December 31, 2019  
315           actual SO<sub>2</sub> emission sales in the base period. The total sales for the base period are  
316           \$173, total-Company. Prior year actual SO<sub>2</sub> emission sales for calendar years 2018,  
317           2017, and 2016 are \$182, \$177, and \$188, respectively.

318   **Q.   Is the treatment of the SO<sub>2</sub> emission sales consistent with what was done in the**  
319   **previous Utah general rate cases?**

320   A.   No. Beginning in Docket No. 97-035-01, the Commission ruled that all proceeds for  
321           the sale of the SO<sub>2</sub> emission sales should be amortized over four years. The Company  
322           continued to follow the Commission ordered guidance in subsequent general rate case  
323           filings. However, based on the de minimis current level of sales that has been  
324           experienced for the last several years and that is expected to continue, the Company is  
325           requesting to include the full revenue requirement impact of sales in the period in which  
326           the sale occurs instead of being amortized.

327 **V. INTER-JURISDICTIONAL ALLOCATIONS**

328 **Q. What allocation methodology did the Company use to calculate the Utah revenue**  
329 **requirement in this case?**

330 A. The Company’s requested price increase is based on the 2020 Protocol allocation  
331 methodology, as approved by the Commission on April 15, 2020, in Docket No.  
332 19-035-42.<sup>5</sup> The most significant change from the prior allocation methodology, the  
333 2017 Protocol, is the elimination of \$4.4 million, Utah-allocated, 2017 Protocol  
334 Equalization Adjustment.

335 **Q. What is the effective date for the Company’s 2020 Protocol allocation**  
336 **methodology?**

337 A. The 2020 Protocol was effective beginning January 1, 2020.

338 **VI. UTAH RESULTS OF OPERATIONS**

339 **Q. Please describe Exhibit RMP\_\_\_(SRM-3).**

340 A. Exhibit RMP\_\_\_(SRM-3), which was prepared under my direction, is Rocky Mountain  
341 Power’s Utah results of operations report (“Report”). The historical starting point for  
342 the Report is the 12 months ended December 31, 2019, which was normalized and then  
343 projected forward to calculate the revenue requirement for the Test Period, 12 months  
344 ending December 31, 2021. The Report provides totals for revenue, expenses,  
345 depreciation, net power costs, taxes, rate base, and loads in the Test Period. Rate base  
346 has been walked forward through the Test Period using a 13-month average  
347 methodology. The Report presents operating results for the period in terms of both  
348 return on rate base and ROE.

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<sup>5</sup> *Application of Rocky Mountain Power for Approval of the 2020 Inter-Jurisdictional Cost Allocation Agreement*, Docket No. 19-035-42, Order Approving the 2020 Protocol (Apr. 15, 2020).

349 **Q. Please describe how Exhibit RMP\_\_\_(SRM-3) is organized.**

350 A. The Report is organized into sections marked with tabs. Tab 1 Summary contains the  
351 Utah-allocated results according to the 2020 Protocol. Page 1.0 summarizes the revenue  
352 requirement calculation based on the Utah's results of operations for the Test Period.  
353 The Total Adjusted Results column is carried forward from the results of operations  
354 summary, page 2.1, and shows an ROE for Utah of 8.48 percent. The Price Change  
355 (column 2 of Tab 1, page 1.1) shows that an increase of \$95.8 million in revenue is  
356 required to increase the ROE from 8.48 percent to 10.2 percent. Column 3 reflects  
357 Utah's adjusted revenue requirement of \$2.097 billion with the \$95.8 million price  
358 increase included. Page 1.2 of Tab 1 supports the calculation of additional revenue  
359 related uncollectible expense and income taxes associated with the price change. Page  
360 1.3 details the calculation of the net operating income percentage. Pages 1.4 through  
361 1.5 contain a summary of adjustments made to the actual results to arrive at the  
362 normalized results of operations for the Test Period.

363 Tab 2 details total-Company and Utah-allocated results based on the 2020  
364 Protocol. Pages 2.1 through 2.33 contain total-Company and Utah-allocated revenue,  
365 expenses and rate base detail by FERC account. Actual results of operations are  
366 supplied side-by-side with the normalized Test Period results, on both a total-Company  
367 and Utah-allocated basis.<sup>6</sup> Supporting documentation for the data in Tab 2, along with  
368 the normalizing adjustments required to reflect on-going costs of the Company, is  
369 provided under Tabs 3 through 8. These adjustments are described later in my

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<sup>6</sup> In conformance with filing requirement R746-700-22.B.1.

370 testimony. Tab 9 contains the calculation of the 2020 Protocol allocation factors as well  
371 as the development of peak and energy loads.

372 At the beginning of tabs 1 through 8, a summary document is provided which  
373 directs the reader to where the underlying electronic workpapers utilized to develop the  
374 content in each section can be located in the Company's filing.<sup>7</sup>

375 **Tab 3 – Revenue Adjustments**

376 **Q. Please describe the information contained behind Tab 3 Revenue Adjustments.**

377 A. Tab 3 begins with the Revenue Adjustment Index, which is a list of adjustments used  
378 to project retail revenue for the Test Period. The numerical summary (page 3.0.1)  
379 identifies each adjustment made to actual revenue and that adjustment's impact on the  
380 case. Each column has a numerical reference to a corresponding page in  
381 Exhibit RMP\_\_\_(SRM-3), which contains a summary showing the affected FERC  
382 account(s), allocation factor, dollar amount and a brief description of the adjustment.

383 **Q. Please describe the adjustments made to revenue in Tab 3.**

384 A. **Pro Forma Revenue (page 3.1)** – This adjustment begins with December 31, 2019,  
385 general business revenues and adjusts to the pro forma level for the Test Period based  
386 on Commission authorized tariffs applied to forecasted loads.

387 **REC Revenue (page 3.2)** – Renewable energy certificates (“REC”) represent the  
388 environmental attributes of electricity produced from renewable energy facilities and  
389 can be detached from the electricity commodity and sold separately. RECs may also be  
390 used to meet renewable portfolio standards (“RPS”) in various states. To comply with  
391 current or future year RPS requirements in California, Oregon, and Washington, the

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<sup>7</sup> This is provided in compliance with Commission Rule R746-700-20.

392 Company does not sell RECs that are eligible for RPS requirements in those states.  
 393 This adjustment ensures Test Period REC revenues are correctly allocated among the  
 394 Company’s jurisdictions after considering the banking of eligible RECs for RPS  
 395 compliance purposes. In addition, this adjustment removes REC deferrals reflected in  
 396 Base Period results consistent with the treatment of NPC deferrals in the Net Power  
 397 Cost Adjustment, No. 5.1. Differences between REC revenues reflected in rates and  
 398 actual REC revenues received are accounted for in the Renewable Energy Credits  
 399 Balancing Account (“RBA”), which the Company files on an annual basis. This  
 400 adjustment also adds into the pro-forma period the amounts associated with the  
 401 Kennecott contract administrative fee.

402 As part of this adjustment, the Company is requesting to reset the amount of  
 403 REC revenues collected in base rates to be updated according to Table 2 beginning with  
 404 the rate effective date of this case.

405 **TABLE 2**

<b>Description</b>	<b>Utah-allocated</b>
Total Reallocated REC Base for RBA	2,904,446
Add 12 ME December 2019 Kennecott Base Revenue	175,988
Add 12 ME December 2019 Kennecott Contract Revenue	400,000
<b>Total RBA Base</b>	<b>3,480,434</b>

406 **Ancillary Services Revenue (page 3.3)** – This adjustment reflects ancillary revenue  
 407 changes that are consistent with the forecast NPC treatment reflected in adjustment 5.1  
 408 discussed below. The ancillary revenue booked in the 12 months ended December 2019  
 409 is adjusted to reflect the Test Period revenue expected per the terms of contracts in  
 410 effect during the Test Period.

411 **Wheeling Revenue (page 3.4)** – This adjustment reflects the level of wheeling revenue  
412 for the Test Period by adjusting the actual revenue for normalizing, annualizing, and  
413 pro forma changes associated with wheeling revenue contracts.

414 **Navajo Tribal Utility Authority (“NTUA”) Contract Reallocation (page 3.5)** – The  
415 NTUA Contract revenues are currently booked in the Company’s accounting system in  
416 a manner that allocates it to the FERC jurisdiction. As part of the NTUA contract  
417 settlement in Docket No. 15-035-84 parties agreed that for interjurisdictional cost  
418 allocation purposes, Utah’s revenue requirement includes the load, revenues, and  
419 expenses for serving these customers. This adjustment correctly assigns the revenues  
420 to the Utah jurisdiction. This is consistent with the treatment of NTUA loads in the  
421 calculation of the jurisdictional allocation factors.

422 **Joint Use Revenue (page 3.6)** – This adjustment reflects additional revenue associated  
423 with the Company’s proposed change to Joint Use Revenue, Electric Service Schedule  
424 No. 4, resulting from a proposed increase in the attachment rate from \$5.76 to \$7.89  
425 per pole. The amount proposed by the Company is calculated in accordance with  
426 Commission Rule R.746-345-5. The Company’s proposed change to the tariff can be  
427 found in Mr. Meredith’s Exhibit RMP\_\_\_\_(RMM-14).

428 **Tab 4 – Operation and Maintenance Adjustments**

429 **Q. Please describe the information contained behind Tab 4 O&M Adjustments.**

430 A. Tab 4 includes the Operation and Maintenance Expense Adjustment Index followed by  
431 a numerical summary and the specific adjustments. The numerical summary (pages  
432 4.0.1 – 4.0.2) identifies each adjustment made to actual expenses and that adjustment’s  
433 impact on the case. Each column has a numerical reference to a corresponding page in

434 Exhibit RMP\_\_\_\_(SRM-3), which contains a summary showing the affected FERC  
435 account(s), allocation factor, dollar amount, and a brief description of the adjustment.

436 **Q. Please describe the adjustments made to O&M expense in Tab 4.**

437 A. **Miscellaneous Expense & Revenue (page 4.1)** – This adjustment removes from the  
438 Base Period results certain miscellaneous expenses that should have been charged  
439 below-the-line to non-regulated accounts. It also reallocates gains and losses on  
440 property sales to reflect the appropriate allocation.

441 **Wage & Employee Benefits (page 4.2)** – Labor related costs for the Test Period are  
442 computed by adjusting salaries, incentives, health benefits, and costs associated with  
443 pension, post-retirement benefits, post-employment benefits, and other benefits for  
444 changes expected beyond the actual costs experienced in the Base Period.

445 Collective bargaining agreements are used to escalate union wages where  
446 increases are specified, and other wage increases for non-union and exempt employees  
447 are based on the Company’s targets. Incentive compensation for non-union employees  
448 is included in Test Period results using a three-year historical average, calculated by  
449 multiplying the pro forma wages in this case by the three-year historical average of the  
450 actual payment rate. Pension expense and other employee benefit costs are adjusted to  
451 the planned expense levels for the Test Period, based on actuarial reports, where  
452 available, or by escalating actual costs. Please see the direct testimony of Ms. Koblaha  
453 for further discussion of the Company’s treatment of pension expense.

454 Page 4.2.1 of Exhibit RMP\_\_\_\_(SRM-3) provides further description of the  
455 procedure used to compute Test Period labor costs. Page 4.2.2 contains a numerical  
456 summary of actual labor costs in the Base Period and summarizes the adjustments made

457 to project costs through the Test Period. This summary is followed by detailed  
458 worksheets on pages 4.2.3 through 4.2.11. Page 4.2.12 and 4.2.14 are workpapers  
459 supporting the pension expense and prepaid pension projections for the entirety of the  
460 test period.

461 **Remove Non-Recurring Entries (page 4.3)** – An accounting entry was made to a  
462 revenue account during the Base Period that is non-recurring in nature. This transaction  
463 is removed to normalize Test Period results. Details on the specific item in the  
464 adjustment can be found on Page 4.3.1.

465 **Insurance Expense (page 4.4)** – This adjustment normalizes insurance expense related  
466 to third-party liability, less amounts not requested, for injuries and damages as well as  
467 damage to Company property. Injuries and damages expense is set at the three-year  
468 historical average using the cash method, consistent with the Utah Commission order  
469 in Docket No. 07-035-93.

470 Insurance expense for damage to Company property is currently accrued to a  
471 reserve account. This treatment for property damage expense was included in  
472 Docket No. 10-035-124 and has been utilized in all subsequent Company rate case  
473 filings. The balance of the reserve account at December 2019 was \$8.1 million. This  
474 adjustment proposes to update the property damage accrual to a three-year average of  
475 actual losses.

476 As described further in the testimony of Mr. Curtis B. Mansfield, the Company  
477 is proposing to use the deferred property damage regulatory liability balance as of  
478 December 31, 2019, or approximately \$8.1 million, for any uplift condition corrections  
479 beginning January 1, 2021. This balance is reflected on page 4.4.2. The Company will

480 report on the remaining balance in the property balancing account, and the amount used  
481 per the testimony of Mr. Mansfield, annually as part of the December results of  
482 operations filings.

483 **Uncollectible Accounts (page 4.5)** – Expense for uncollectible accounts is adjusted to  
484 the Test Period level by applying the historical uncollectible rate to the normalized  
485 general business revenue in the Test Period. The rate is calculated by dividing the Utah  
486 uncollectible accounts expense in FERC account 904 by the Utah general business  
487 revenues. This treatment is the same methodology used in Docket No. 10-035-124 and  
488 has been continued its use in subsequent cases. The uncollectible rate has not been  
489 adjusted to reflect the potential impacts due to the COVID-19 public health emergency  
490 or the current economic conditions as this is addressed in the Company’s pending filing  
491 in Docket No. 20-035-17.

492 **Generation Expense Normalization (page 4.6)** – This adjustment normalizes  
493 generation overhaul expense using a four-year historical average for the 12 month  
494 periods ending December 2016 through December 2019. Annual expense is restated to  
495 December 2019 dollars prior to averaging. A four-year average is consistent with the  
496 normalized outages assumed in the GRID model to compute Test Period NPC.

497 Use of a four-year historical average to set overhaul costs in customer rates was  
498 approved by the Commission in Docket No. 07-035-93. The use of a four-year average  
499 methodology has been utilized in all Company rate case filings since Docket No.  
500 07-035-93. However, the Commission rejected the treatment of restating the annual  
501 components of the average to constant dollars prior averaging in Docket Nos.  
502 07-035-93 and 09-035-23. Settlement agreements, which did not address this matter,

503 were reached in the remaining cases. The Company continues to believe that the  
504 purpose of averaging is to adjust for uneven costs, and that without the restatement to  
505 constant dollars in the average calculation, overhaul expenses reflected in rates will be  
506 systematically understated.

507 New evidence in support of this position was presented in Docket Nos.  
508 10-035-124 and 11-035-200, but was not heard by the Commission as settlement  
509 agreements were reached in those proceedings. In both Docket Nos. 10-035-124 and  
510 11-035-200s, the Division of Public Utilities (“DPU”) provided testimony in support  
511 of restating annual expenses to constant dollars prior to averaging.<sup>8</sup> DPU witness  
512 Dr. Artie Powell correctly pointed out that from an economic standpoint, averaging  
513 dollars from multiple years requires the dollars to be stated on a consistent basis prior  
514 to averaging. On lines 139 – 143 of his direct revenue requirement testimony in  
515 Docket No. 11-035-200, Dr. Powell states:

516 First, economic theory suggests that in order to compare two values  
517 separated by time, the values need to have a common monetary base.  
518 That is, the values should be expressed in real terms, where the effects  
519 of inflation are taken into account, as opposed to nominal terms.  
520 Comparing values expressed in nominal terms-ignoring inflation-can  
521 lead to erroneous conclusions.<sup>9</sup>

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<sup>8</sup> *In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates*, Docket No. 10-035-124, Direct testimony of Dr. Artie Powell at 26-34: 443 – 560 (May 26, 2011); *In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates*, Docket No. 11-035-200, Direct testimony of Dr. Artie Powell, at 5-13:94 - 203 (June 11, 2012).

<sup>9</sup> *Id.* at 7:139-143.

522 The Company agrees with Dr. Powell’s statement in this regard. A simple  
 523 example below shows the impact of averaging, assuming a 2.5 percent inflation rate, a  
 524 \$100 amount in year one, and a four-year average of years one through four used to  
 525 project costs in year five. Using this assumption, Example 1 shows the impact without  
 526 adjusting for inflation and Example 2 shows the impact when years one through four  
 527 are stated in real or constant dollars.

528 As shown in the first example, with no restatement to account for inflation, a  
 529 four-year average of costs is \$103.8, much less than the projected costs in year five,  
 530 resulting in an expense level that is 2.5 years old compared to the current expenses. In  
 531 Example 2, the average is equal to the year five amount resulting in an accurate forecast

Example 1		Example 2			
Year	Amount	Year	Amount	Escalation	Adjusted Amount
1	\$ 100.0	1	\$ 100.0	1.104	\$ 110.4
2	102.5	2	102.5	1.077	\$ 110.4
3	105.1	3	105.1	1.051	\$ 110.4
4	107.7	4	107.7	1.025	\$ 110.4
5	110.4	5	110.4		

Average \$103.8
Average \$110.4

532

533 **Wildland Fire O&M (page 4.7)** – This adjustment adjusts the base period level of  
 534 Wildland Fire operations and maintenance expense to the pro-forma level. This amount  
 535 is consistent with the amount used in the Wildland Fire Mitigation Balancing Account  
 536 described later in my testimony.

537 **Paperless Bill Credits (page 4.8)** – This adjustment adds into the test period results  
 538 the pro forma reduction to revenues for the proposed paperless bill credits. For details  
 539 on this proposal, please refer to the testimony of Ms. Melissa S. Nottingham.

540 **Credit Facility Fees (page 4.9)** – The Company incurs banking fees consisting of the  
 541 upfront and quarterly commitment fees on revolving credit facilities which support the  
 542 Company’s Commercial Paper issuances by providing a secondary source of

543 repayment for the Commercial Paper. This adjustment corrects the accounting for these  
544 fees.

545 **O&M Expense Escalation (page 4.10)** – This adjustment increases non-labor  
546 expenses for projected inflation through the Test Period. Projected increases or  
547 decreases in costs are based on IHS Markit indices, which provide a detailed  
548 assessment of the electric market both historically and into the future. The indices used  
549 are based on electric utility costs for materials and services only, which exclude labor  
550 expense, according to the Uniform System of Accounts defined by FERC for major  
551 electric utilities.

552 The IHS Markit indices are prepared at the FERC functional subcategory and  
553 are denoted with their corresponding FERC account number. The individual FERC  
554 account indices are then combined into broader indices representing operation,  
555 maintenance, or total operation and maintenance expenses. The IHS Markit study used  
556 to prepare this filing was the fourth quarter 2019 forecast, released February 3, 2020.  
557 The IHS Markit data is proprietary and subject to copyright protection, therefore the  
558 indices utilized in the Company's case are provided in Confidential Exhibit  
559 RMP\_\_\_\_(SRM-7).

560 **Tab 5 – Net Power Cost Adjustments**

561 **Q. Please describe the information contained behind Tab 5 Net Power Cost**  
562 **Adjustments.**

563 A. The Net Power Cost Adjustment Index is a numerical summary of adjustments made  
564 to NPC related items. The numerical summary (page 5.0.1) identifies each adjustment  
565 made to actual expenses and that adjustment's impact on overall revenue requirement.

566 Each column has a numerical reference to a corresponding page in  
567 Exhibit RMP\_\_\_(SRM-3) which contains a summary showing the affected FERC  
568 account(s), allocation factor, dollar amount and a brief description of the adjustment.

569 **Q. Please describe the adjustments included in Tab 5.**

570 A. **Net Power Costs (page 5.1)** – The NPC study presents normalized Test Period steam  
571 and hydro power generation, fuel, purchased power, wheeling expense and sales for  
572 resale based on the Company’s GRID model. It also normalizes hydro generation,  
573 weather conditions and plant availability as described in the testimony of Mr. Webb.

574 **Nodal Pricing (page 5.2)** – This adjustment adds in pro forma capital and incremental  
575 O&M expenses for the new Nodal Pricing Model as agreed to in PacifiCorp’s Nodal  
576 Pricing Model Memorandum of Understanding. Please refer to the testimony of  
577 Mr. Michael G. Wilding in Docket No. 19-035-42 for more information on the Nodal  
578 Pricing Model.

579 **Tab 6 – Depreciation and Amortization Expense Adjustments**

580 **Q. Please describe the information contained behind Tab 6 Depreciation and**  
581 **Amortization Adjustments.**

582 A. Tab 6 includes the Depreciation and Amortization Adjustment Index followed by a  
583 numerical summary and the specific adjustments. The numerical summary (page 6.0.1)  
584 identifies each adjustment made to actual results and that adjustment’s impact on the  
585 case. Each column has a numerical reference to a corresponding page in  
586 Exhibit RMP\_\_\_(SRM-3), which contains a summary showing the affected FERC  
587 account(s), allocation factor, dollar amount and a brief description of the adjustment.

588 **Q. Please describe the adjustments included in Tab 6.**

589 **A. Depreciation and Amortization Expense (page 6.1)** – The depreciation and  
590 amortization expense for the Test Period is calculated by applying functional composite  
591 depreciation and amortization rates to projected plant balances by month. Depreciation  
592 related to pro forma capital additions is computed from the date the depreciable asset  
593 is placed into service. Depreciation rates as approved in the 2018 Depreciation Study  
594 are used to develop Test Period depreciation expense. Depreciation expense prior to  
595 January 1, 2021, which impacts the depreciation reserve balance developed in this case,  
596 is calculated using rates approved in the 2013 Depreciation Study, Docket No. 13-035-  
597 02. Depreciation expense also includes the accrual for hydro decommissioning. Details  
598 are provided on pages 6.1.3 through 6.1.19.

599 **Depreciation and Amortization Reserve (page 6.2)** – Accumulated depreciation and  
600 amortization balances for the Test Period are calculated by walking the December 2019  
601 13-month average actual reserve balances forward using the pro forma depreciation  
602 and amortization expense, plant retirements and removal costs as calculated in the  
603 Depreciation and Amortization Expense Adjustment (page 6.1) and the Pro Forma Plant  
604 Additions and Retirements Adjustment (page 8.5). Accruals and planned spending for  
605 hydro decommissioning are also included in the adjusted depreciation reserve balance.  
606 The reserve balances are calculated on a monthly basis through December 31, 2021, as  
607 detailed on pages 6.2.3 to 6.2.14. Consistent with electric plant-in-service, the  
608 accumulated depreciation and amortization reserve balance included in Test Period rate  
609 base is stated on a 13-month average basis.

610 **Depreciation Allocation Correction (page 6.3)** – The Company established a  
611 regulatory asset to track and defer any aggregate net increase in allocated depreciation  
612 expense in dockets in Wyoming, Utah, and Idaho, for depreciation rates that became  
613 effective January 1, 2014 in the 2013 Depreciation Study. The deferred amount and the  
614 associated amortization is reflected in historical data on a system-allocated basis, but  
615 should be situs-assigned to Wyoming, Utah, and Idaho. This adjustment corrects the  
616 allocation of this historical data. Also, this adjustment removes the steam plant give-  
617 back reversal in Oregon established as part of the 2013 Depreciation Study.

618 **Dave Johnston Steam Plant Buy-Down (page 6.4)** – This adjustment reflects the buy-  
619 down of the Dave Johnston generation plant by using the deferred non-protected EDIT  
620 regulatory liability balance as authorized in the TCJA Docket. This adjustment reflects  
621 the depreciation expense credit associated with the plant buy-down. The settlement in  
622 the TCJA Docket, paragraph 39, indicated that non-protected EDIT and the annual \$4.9  
623 million difference between the current tax and amount reflected in rates would be used  
624 to buy down Utah’s remaining balance in the Dave Johnston plant. In addition to the  
625 settlement amounts included in the TCJA Docket, the Company is proposing to also  
626 apply the additional non-protected EDIT amounts described in the March 25, 2020  
627 letter to the Commission to buy down the Dave Johnston plant balance.

628 **Utah STEP Plant Buy-Down (page 6.5)** – This adjustment reflects the plant buy-  
629 downs associated with the STEP regulatory liability balance as authorized in the  
630 settlement of the TCJA Docket.<sup>10</sup> As part of the settlement, parties agreed to a specific  
631 order in which the plant buy-downs would occur beginning with Cholla Unit 4, Craig

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<sup>10</sup> The STEP regulatory liability balance was created pursuant to Utah Code Ann. § 54-7-12.8.

632 Units 1 and 2, Colstrip Units 3 and 4, Jim Bridger Unit 1, and ending with Jim Bridger  
633 Unit 2. The estimated STEP regulatory liability at the end of 2020 is \$179.6 million.  
634 After using \$145.9 million towards the Cholla Unit 4 balances that is discussed later in  
635 my testimony, the remaining balance of \$33.7 million is applied to the buy down of the  
636 Craig Units 1 and 2. This adjustment reflects the depreciation expense credit associated  
637 with the Craig Units 1 and 2 plant buy-down.

638 **Other Decommissioning Cost (page 6.6)** – On January 16, 2020, pursuant to the 2020  
639 Protocol, the Company filed a contractor-assisted engineering study of  
640 decommissioning costs (“January 2020 Decommissioning Study”) for the Hunter,  
641 Huntington, Dave Johnston, Jim Bridger, Naughton, Wyodak, and Hayden generating  
642 plants in Docket No. 18-035-36. On March 17, 2020, the Company filed a contractor-  
643 assisted engineering study of decommissioning costs for the Colstrip generating plant  
644 in the same docket. These decommissioning costs include plant demolition, ash pile  
645 and ash pond abatement and closure, asbestos and other hazardous materials abatement  
646 and remediation, and final site cleanup and restoration as applicable to each plant. This  
647 adjustment includes the incremental costs, spread evenly over the remaining life of the  
648 last retired unit. The Company is proposing the amount collected would be deferred to  
649 a regulatory liability account and reduced for actual decommissioning costs once  
650 known.

651 In addition, the studies also identified other plant closure costs that are  
652 necessary for the Company to fully recover all costs associated with closing a plant.  
653 For example, each generation plant has a certain level of materials and supplies  
654 inventory that is required to operate the plant. In the event of a plant closure, those

655 material and supplies will no longer be required and often cannot be absorbed for use  
656 at a different generation facility. Given those circumstances, the Company would seek  
657 recovery of these unusable material and supplies inventory in addition to all of the other  
658 incurred or expected plant closure costs. As identified in the decommissioning studies,  
659 there are a significant amount of other plant closure costs that will need to be addressed  
660 in a future proceeding. No regulatory treatment for these costs have been included in  
661 this filing.

662 **Regulatory Recovery of Jim Bridger Units 1 and 2 (page 6.7)** – The Company is  
663 proposing, as part of a rate mitigation effort, to defer depreciation expense to a  
664 regulatory asset to extend the recovery life for the Jim Bridger Units 1 and 2 from 2028  
665 and 2032, respectively, to 2037. This treatment would align these resources with the  
666 original depreciable lives that were assumed in the Company’s 2013 Depreciation  
667 Study. This adjustment reduces depreciation expense and establishes a regulatory asset  
668 to account for the recovery life different. This treatment results in an approximate  
669 revenue requirement reduction of \$5.0 million.

670 **Tab 7 – Tax Adjustments**

671 **Q. Please describe the information contained behind Tab 7 Tax Adjustments.**

672 A. Tab 7 includes the Tax Adjustment Index followed by a numerical summary and the  
673 specific adjustments. The numerical summary (page 7.0.1) identifies each adjustment  
674 made to the various tax components and that adjustment’s impact on the case. Each  
675 column has a numerical reference to a corresponding page in  
676 Exhibit RMP\_\_\_\_(SRM-3), which contains a lead sheet showing the affected FERC  
677 account(s), allocation factor, dollar amount, and a brief description of the adjustment.

678 **Q. Please describe the adjustments included in Tab 7.**

679 **A. Interest True-Up (page 7.1)** – Details the adjustment to interest expense required to  
680 synchronize the Test Period expense with rate base. This is done by multiplying  
681 normalized net rate base by the Company’s weighted cost of debt in this case.

682 **PowerTax ADIT Balance (page 7.2)** – This adjustment normalizes PowerTax  
683 Schedule M items, deferred tax expense, and Accumulated Deferred Income Taxes  
684 (“ADIT”) balances to an estimated pro forma level of rate base balance for the Test  
685 Period. ADIT balances are adjusted to the estimated pro forma 13-month average rate  
686 base balance for the Test Period. The allocation of property related deferred income tax  
687 balances are also updated consistent with the Company’s model using the Power Tax  
688 fixed asset software system. Additional line item detail is included in the tax model that  
689 is provided with the Company’s electronic work papers.

690 **Allowance for Funds Used During Construction (“AFUDC”) Equity (page 7.3)** –  
691 This adjustment aligns the amount of AFUDC equity in regulatory income with the  
692 related tax Schedule M item. Consistent with the stipulation approved by the  
693 Commission in Docket No. 09-035-03, AFUDC equity is treated on a flow-through  
694 basis rather than normalized for tax purposes.

695 **Property Tax Expense (page 7.4)** – Property tax expense for the Test Period was  
696 computed by adjusting actual property tax expense for known or anticipated changes  
697 in assessment levels through December 31, 2021. The property tax expense in this case  
698 was estimated using methods similar to those employed by the Company in previous  
699 rate cases. These methods give necessary consideration to the effect that changes in the  
700 level of operating property and net operating income may have on state-by-state

701 assessed values. Confidential Exhibit RMP\_\_\_\_(SRM-5) provides a comprehensive  
702 description of the Company's property tax estimation procedures along with a detailed  
703 calculation of Test Period property taxes.

704 **Pro Forma Tax Balances (page 7.5)** – This adjustment normalizes the Schedule M  
705 items, deferred tax expense and related ADIT balances to an estimated pro forma level  
706 of expense for the Test Period. Non-regulated items, separate tariff items, and other  
707 non-recurring items were removed from the Base Period before updating. The  
708 accumulated deferred income tax balances were adjusted to an estimated pro forma  
709 13-month average rate base balance for the Test Period. Additional line item detail is  
710 included in the tax model that is provided with the Company's electronic work papers.  
711 This adjustment also reflects a revised PTC amount based on the qualifying production  
712 as modeled for the Test Period NPC study. PTCs are available to the Company as a  
713 result of placing renewable generating plants in-service. The tax credit is based on the  
714 kilowatt-hours generated by the plants, and the credit can be taken for the first 10 years  
715 of generation from qualifying property. The Company is requesting to use the amount  
716 of PTCs in this adjustment as the base level PTCs for inclusion in the EBA as discussed  
717 further by Mr. Webb.

718 **Wyoming Wind Generation Tax (page 7.6)** – This adjustment normalizes the  
719 Wyoming Wind Generation Tax, which became effective January 1, 2012, into Test  
720 Period results. The Wyoming Wind Generation Tax is an excise tax levied upon  
721 production of electricity from wind resources in the state of Wyoming. The tax is on  
722 the production of any electricity produced from wind resources for sale or trade on or  
723 after January 1, 2012, and is to be paid by the entity producing the electricity. New

724 wind facilities are exempt from the tax for three years following the date the facility  
725 first produces electricity for sale. The tax is one dollar for each megawatt-hour of  
726 electricity produced from wind resources at the point of interconnection with an electric  
727 transmission line.

728 **Removal of TCJA Tax Deferred Balances (page 7.7)** – This adjustment reflects the  
729 removal of the Non-Protected tax deferral balances as a result of the TCJA that was  
730 enacted on December 22, 2017. This adjustment also reflects the appropriate level of  
731 protected EDIT amortization using the RSGM.

732 **Tab 8 – Rate Base Adjustments**

733 **Q. Please describe the information contained behind Tab 8 Rate Base Adjustments.**

734 A. Tab 8 includes the Rate Base Adjustment Index followed by a numerical summary and  
735 the specific adjustments. The summary begins with an index of adjustments made to  
736 electric plant in-service and other rate base components. The numerical summary  
737 (pages 8.0.1 – 8.0.3) identifies each adjustment made to rate base and that adjustment’s  
738 impact on the case. Each column has a numerical reference to a corresponding page in  
739 Exhibit RMP\_\_\_(SRM-3), which contains a summary showing the affected FERC  
740 account(s), allocation factor, dollar amount and a brief description of the adjustment.

741 **Q. Please describe each of the adjustments to the Base Period rate base balances.**

742 A. **Cash Working Capital (page 8.1)** – This adjustment supports the calculation of cash  
743 working capital included in results based on the normalized results of operations for  
744 the Test Period. Cash working capital is calculated by multiplying jurisdictional net lag  
745 days by the average daily cost of service. Net lag days in this case are based on the lead  
746 lag study prepared by the Company using calendar year 2015 information. A complete

747 copy of the 2015 study is provided as part of the Company's response to the filing  
748 requirement per Commission Rule R746-700-22.D.43. Based on the results of the lead  
749 lag study the Company experiences 4.07 net lag days in Utah and requires a cash  
750 working capital balance of \$15.6 million in rate base.

751 **Trapper Mine Rate Base (page 8.2)** – The Company owns a 21.4 percent share of the  
752 Trapper Mine, which provides coal to the Craig generating plant. This investment is  
753 accounted for on the Company's books in account 123.1, investment in subsidiary  
754 company, which is not included as a rate base account. The normalized coal cost from  
755 Trapper Mine in net power costs includes operation and maintenance costs, but does  
756 not include a return on investment. This adjustment adds the Company's portion of the  
757 Trapper Mine net plant investment to rate base in order for the Company to earn a return  
758 on its investment.

759 **Jim Bridger Mine Rate Base (page 8.3)** – The Company owns a two-thirds interest  
760 in the Bridger Coal Company which supplies coal to the Jim Bridger generating plant.  
761 Due to the ownership arrangement, the mine investment is not included in the  
762 Company's unadjusted results of operations, and the normalized coal costs for Bridger  
763 include all operating and maintenance costs but do not include a return on investment.  
764 This adjustment adds the Company's portion of the Bridger Mine net plant investment  
765 to rate base in order for the Company to earn a return on its investment.

766 **Customer Advances for Construction (page 8.4)** – Refundable customer advances  
767 for construction are booked to FERC account 252. Base Period balances do not reflect  
768 the proper allocation because amounts were recorded to a corporate cost center location

769 rather than state specific locations in the Company's accounting system. This  
770 adjustment corrects the allocation of customer advances.

771 **Pro Forma Plant Additions (page 8.5)** – To reasonably represent the cost of system  
772 infrastructure required to serve our customers, the Company has identified capital  
773 projects that will be placed in-service by the end of the Test Period. Company business  
774 units identified capital expenditures that will be placed into service prior to the end of  
775 the Test Period. Additions by functional category are summarized on separate sheets,  
776 indicating the in-service date and amount by project. Plant additions are included on a  
777 13-month average basis in the Test Period. Descriptions of large individual projects are  
778 included on pages 8.5.31 through 8.5.36.

779 Plant retirements were applied to pro forma plant balances to reflect ongoing  
780 asset retirements through the Test Period. Retirement levels were calculated using a  
781 normalized five-year average methodology. This adjustment incorporates these  
782 retirements into Test Period electric plant in-service balances. A corresponding entry to  
783 accumulated depreciation and amortization is included in the calculation of Test Period  
784 reserve balances in the Depreciation and Amortization Reserve Adjustment (page 6.2).  
785 In addition, plant removal costs are reflected into Test Period results through this  
786 adjustment. The Company used a five-year average to project removal costs in the Test  
787 Period incurred in capital projects where existing infrastructure must be removed prior  
788 to construction of the new asset. Removal costs are booked as a reduction or (credit) to  
789 electric plant in service and a reduction (or debit) to accumulated depreciation reserve  
790 when incurred. The impact of removal costs is reflected in the Depreciation and  
791 Amortization Reserve Adjustment (page 6.2).

792 **Regulatory Asset Amortization (page 8.6)** – This adjustment incorporates known and  
793 measurable changes to regulatory assets and liabilities from the Base Period to the Test  
794 Period. Impacted regulatory assets and liabilities include the electric plant acquisition  
795 adjustment, the balance associated with the deferred depreciation from the 2013  
796 Depreciation Study, Jim Bridger Unit 4 and Naughton Units 1 and 2 liquidated  
797 damages, Trojan decommissioning costs, and deferred balance associated with a  
798 weatherization loan. This adjustment also includes the Company’s proposal to fully  
799 amortize the balances associated with the 2017 Protocol equalization deferral and the  
800 deferred Energy Imbalance Market balances using the regulatory liability balances that  
801 were deferred due to the TCJA.

802 **FERC 105 (PHFU) Adjustment (page 8.7)** – This adjustment removes certain Plant  
803 Held for Future Use (“PHFU”) assets from FERC account 105. As discussed in my  
804 rebuttal testimony in Docket No. 11-035-200, the Company agreed to remove the  
805 Twelve Mile, Wild Horse, Aeolus, Anticline, and Populus properties from PHFU. The  
806 Company agrees to continue excluding these items from PHFU at this time.

807 The Aeolus and Anticline asset status has changed and are planned to be used  
808 as part of the Energy Vision 2020 project. Therefore the Company is including the  
809 addition of these assets into rate base through the Adjustment 8.5 (Pro Forma Plant  
810 Additions). To avoid including these assets in the Test Period twice, this adjustment  
811 continues to remove all the assets previously mentioned. Additionally, the Company  
812 continues to assess these properties for appropriate inclusion in rate base and will  
813 propose rate base treatment for these items once it is determined that they are  
814 appropriately included in rate base.

815 **Miscellaneous Rate Base (page 8.8)** – This adjustment reflects the Test Period level  
816 of fuel stock balance in results based on projected inventory by plant, along with  
817 offsetting working capital deposits. In addition, prepaid overhaul balances in FERC  
818 Account 186 for Lake Side Units 1 and 2, Chehalis, and Currant Creek gas plants are  
819 walked forward to reflect the continued payments and the transfer of these costs into  
820 plant in-service through the end of the Test Period.

821 **Customer Service Deposits (page 8.9)** – This adjustment includes customer service  
822 deposits in results as a rate base deduction and also includes the interest paid on the  
823 customer service deposits in expense. This treatment was stipulated in Docket No.  
824 97-035-01 and has been upheld in subsequent dockets.

825 **Klamath Hydroelectric Settlement Agreement (page 8.10)** – This adjustment  
826 reflects the appropriate treatment of Klamath related items in the Test Period.  
827 Paragraphs 58 through 60 of the 2012 GRC Stipulation address the revenue  
828 requirement treatment of various items related to this facility. The stipulation specifies  
829 that the Company is permitted to fully depreciate the Klamath dam facilities through  
830 2022 beginning June 1, 2012. This adjustment removes depreciation expense and  
831 depreciation reserve balances that were calculated within the Pro-Forma Plant  
832 Additions (Adjustment 8.5), and corresponding Depreciation and Amortization  
833 Expense (Adjustment 6.1) and Reserve (Adjustment 6.2), and includes in the Test  
834 Period the applicable rates and balances to reflect the 2022 depreciation schedule  
835 approved by Utah.

836 The 2012 GRC Stipulation also specified that the Klamath-related relicensing  
837 and process costs of \$81.8 million are included in Utah rates through amortization of

838 the balance through 2022, beginning October 12, 2012. The relicensing and process  
839 cost asset are removed from the amounts that were calculated within the Pro-Forma  
840 Plant Additions (Adjustment 8.5), and corresponding Depreciation and Amortization  
841 Expense (Adjustment 6.1) and Reserve (Adjustment 6.2), in this adjustment. This  
842 adjustment includes in Test Period results amortization expense calculated using the  
843 methodology prescribed in the 2012 GRC Stipulation.

844 Finally, this adjustment also adds in the expense and rate base amounts  
845 associated with on-going capital additions based on the proposed treatment discussed  
846 previously in my testimony.

847 **Cholla Unit 4 Closure (page 8.11)** – Consistent with the Company’s 2019 Integrated  
848 Resource Plan,<sup>11</sup> Cholla Unit 4 (a coal-fired generation facility located in Joseph City,  
849 Arizona) is expected to cease operations December 31, 2020. The Company is using  
850 the balance in the STEP regulatory liability to buy-down, on December 31, 2020, the  
851 remaining Utah-allocated net plant balance of \$125.1 million and decommissioning  
852 costs of \$20.8 million. Although the amounts are slightly different than originally  
853 estimated in the Settlement in Docket No. 16-035-36, the overall treatment is  
854 consistent. Additionally, the Company is requesting approval to defer and amortize the  
855 following balances beginning with the rate effective date of this case through the  
856 depreciation life as originally proposed in the 2018 Depreciation Study, which is  
857 April 2025:

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<sup>11</sup> *PacifiCorp's 2019 Integrated Resource Plan*, Docket No. 19-035-02, 2019 Integrated Resource Plan (Oct. 18, 2019).

- 858                   • Approximately \$1.8 million, total-Company, of Construction Work in Progress  
859                   (“CWIP”) that are assumed no longer necessary given the revised retirement  
860                   date of the plant;
- 861                   • Approximately \$6.1 million, total-Company, of materials and supplies that are  
862                   deemed to be specific to the plant and unusable after retirement of the plant;  
863                   and
- 864                   • Approximately \$19.6 million, total-Company, of liquidated damages as a result  
865                   of issuing the 365-day notice to Peabody Energy for early termination of the  
866                   Coal Supply Agreement;

867                   This adjustment removes from rate base December 31, 2020 plant balances related to  
868                   Cholla Unit 4. It also removes from expense the cost related to the operations and  
869                   maintenance of this generation resource. Depreciation expense is removed in the  
870                   Depreciation and Amortization Expense adjustment, 6.1. This adjustment then adds  
871                   back into results the regulatory asset balances and amortization associated with the Test  
872                   Period. For additional details on the closure of the Cholla Unit 4 plant, please refer to  
873                   the testimony of Mr. Link.

874                   **Carbon Plant Adjustment (page 8.12)** – As described in the Company’s application  
875                   in Docket No. 12-035-79, the Carbon plant (a coal-fired generation facility located in  
876                   Carbon County, Utah) was retired in April 2015, to comply with environmental and air  
877                   quality regulations. In the subsequent rate case filing, Docket No. 13-035-184, the  
878                   Company requested the remaining net plant balances to be placed in a regulatory  
879                   liability and amortized through calendar year 2020. The Company further requested to

880 transfer remaining decommissioning costs to a regulatory asset for future recovery.  
881 This treatment was approved as part of the overall stipulation in that case.

882 This adjustment removes from the base period the expense associated with a  
883 regulatory asset that was established to track and defer any aggregate net increase in  
884 allocated depreciation expense in dockets in Wyoming, Utah, and Idaho for  
885 depreciation rates that became effective January 1, 2014. Furthermore, as part of a rate  
886 mitigation effort, the deferred balances associated with decommissioning costs and  
887 obsolete materials and supplies are adjusted to reflect the Company's proposed  
888 treatment of offsetting these balances with the regulatory liability balances that were  
889 established from the TCJA.

890 **Pension Asset Adjustment (Page 8.13)** – This adjustment walks forward the  
891 Company's net prepaid asset associated with its pension and other postretirement  
892 welfare plans, net of associated accumulated deferred income taxes and reduced for the  
893 joint owners share, through the end of the Test Period. Adding this balance to rate base  
894 compensates the Company for costs incurred to finance contributions to its pension and  
895 other postretirement welfare plans, which on a net basis, have exceeded net periodic  
896 benefit cost recognized under Generally Accepted Accounting Principles ("GAAP")  
897 Accounting Standards Codification 715 (formerly FAS 87 and 106). This GAAP  
898 expense is the basis for recovery and does not capture the costs to finance contributions  
899 that may be required in excess of GAAP expense based on the pension plan's funding  
900 requirements. Funding requirements differ from GAAP expense as such requirements  
901 are set forth by the Employee Retirement Income Security Act, including the provisions  
902 of the Pension Protection Act of 2006. Similar inclusion of the prepaid asset in rate

903 base was also in the Company's previous general rate case, Docket No. 13-035-184.

904 This adjustment is supported by the direct testimony of Ms. Kobliha.

905 **Deer Creek Mine Closure (page 8.14)** – As described in the Company's filing in  
906 Docket No. 14-035-147, the Deer Creek mine (a coal mine located in Emery County,  
907 Utah) was closed at the end of 2014. The Company reached a settlement in which  
908 approval was requested for the following:

- 909 • Transfer the remaining net book value, excluding CWIP, to a regulatory asset  
910 and continue to recover the balance at an amortization rate equal to the then  
911 current depreciation rates;
- 912 • Transfer the loss related to the sale of the Cottonwood Preparation Plant, the  
913 Central Warehouse, and the Trail Mountain Mine to a regulatory asset and  
914 continue to recover the balance at an amortization rate equal to the then  
915 current depreciation rate;
- 916 • Include an offset at the approved rate of return on rate base for the Fossil Rock  
917 coal leases, fuel inventory savings, and the return on assets sold;
- 918 • Defer balances associated with the settlement of the Retiree Medical  
919 Obligation; and
- 920 • Defer to a regulatory asset amounts associated with the closure costs and  
921 CWIP of the Deer Creek Mine.

922 This adjustment corrects the Base Period to reflect removal of amounts associated  
923 with recovery of the Deer Creek Mine, which should have been booked situs to other  
924 states or have been fully recovered from Utah customers. As part of a rate mitigation  
925 effort, the net deferred balances associated with closure of the Deer Creek Mine are

926 adjusted to reflect the Company’s proposed treatment of offsetting these balances with  
927 the regulatory liability balances that were established from the TCJA.

928 **Repowering Projects (Page 8.15)** – This pro forma adjustment adds into the Test  
929 Period the capital additions and associated depreciation impacts for the wind  
930 repowering projects discussed previously in my testimony. This pro forma adjustment  
931 also adds into the Test Period the capital addition and associated depreciation impacts  
932 for the Foote Creek I wind repowering project expected to go in-service in December  
933 2020. For additional details on the wind repowering projects, including Foote Creek I,  
934 please refer to the testimonies of Mr. Hemstreet and Mr. Link.

935 **New Wind and Transmission Capital Additions (page 8.15)** – This pro forma  
936 adjustment adds into the Test Period the capital additions, depreciation, and operations  
937 and maintenance amounts for the Energy Vision 2020 new wind generation projects  
938 and associated transmission discussed previously in my testimony. Additionally, this  
939 adjustment also adds into the Test Period the capital additions, depreciation, and  
940 operations and maintenance amounts for the Pryor Mountain wind project. For  
941 additional details on these new wind and transmission projects, please refer to the  
942 testimony of Mr. Hemstreet, Mr. Van Engelenhoven and Mr. Richard A. Vail.

943 **VII. OTHER REVENUE REQUIREMENT ISSUES**

944 **Q. Please explain the recently passed Utah House Bill (“HB”) 66.<sup>12</sup>**

945 A. HB 66 requires the Commission to review and approve a wildland fire protection  
946 program for qualified utility companies. As part of this bill, the utility is required to file  
947 a wildland fire mitigation plan with the Commission at least every three years, with the

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<sup>12</sup> House Bill 66, 63<sup>rd</sup> Leg., 2020 Gen. Sess. (Utah 2020).

948 first plan due June 1, 2020. In addition to a wildland fire plan outlines the foundation  
949 for cost recovery of prudent capital investment and expenses in between rate cases.

950 **Q. Can you please expand on the cost recovery of HB 66?**

951 A. HB 66 states, “The Commission shall authorize the deferral and collection of the  
952 incremental revenue requirement for the capital investments and expenses to: (a)  
953 implement an approved wildland fire protection plan; and (b) are not included in base  
954 rates.”<sup>13</sup> This recovery should be approved by the Commission for all prudent capital  
955 investments and expenses, including the cost of capital, required to implement the  
956 approved plan.

957 **Q. What does incremental revenue requirement as mentioned previously mean?**

958 A. The Company has included, in this case, certain capital and operations and maintenance  
959 costs that are related to the wildland fire protection program as discussed more in the  
960 testimony of Mr. Mansfield. Although these costs are not considered final since the  
961 official wildland fire protection plan is not submitted until June 1, 2020, they are  
962 included as part of the overall revenue requirement in this case. The Company is  
963 requesting to set this “Base Amount” in base rates with this case. All prudent capital  
964 investment and expenses incremental to Base Amount will be eligible for recovery  
965 through the Wildland Fire Mitigation Balancing Account (“WBA”).

966 **Q. How will the revenue requirement for the WBA be calculated?**

967 A. The Company will include the following in the revenue requirement calculation:

- 968 • Capital spend related to Utah located transmission and distribution assets;
- 969 • Depreciation expense at the current depreciation rate;

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<sup>13</sup> *Id.*

- 970 • Accumulated depreciation;
- 971 • Annual O&M expenses, such as vegetation management, inspections,
- 972 cameras, patrolling costs, and weather station maintenance;
- 973 • Property tax at the Utah average property tax level;
- 974 • Return on rate base at the Company's pre-tax weighted average cost of
- 975 capital; and
- 976 • A carrying charge on the deferred balance at the Commission authorized
- 977 carrying charge rate.

978 An example of this calculation is shown in Exhibit RMP\_\_\_(SRM-9).

979 **Q. Could the amounts included in this case differ from the amounts that are**  
980 **submitted as part of the June 1 wildland fire mitigation plan?**

981 A. Yes. As part of the revenue requirement of this case, the Company included two major  
982 components of the wildfire mitigation plan; the capital addition forecast which was  
983 developed from the Company's 2019 10-year Business Plan forecast and the projected  
984 operations and maintenance costs for the Test Period. Both of these components are the  
985 Company's best available forecast that could be used when developing this filing. The  
986 Company is recommending to update these numbers upon rebuttal based on the June 1  
987 plan that is being developed and finalized at time of this filing.

988 **Q. How will the balance in the WBA be recovered from customers?**

989 A. The Company will monitor and report the balance in the WBA annually in the  
990 December results of operations. The Company will include the balance in the next  
991 general rate case, unless it reaches a material level, in which case the Company will  
992 file to request recovery prior to the next rate case.

993 **Q. Please explain the recently passed Utah HB 396.<sup>14</sup>**

994 A. HB 396 authorizes a large-scale electric vehicle charging infrastructure program.

995 **Q. Is the Company requesting recovery of costs related to HB 396 in this proceeding?**

996 A. No. The Company anticipates requesting a mechanism similar to the WBA as part of a  
997 future filing regarding an electric vehicle charging infrastructure program.

998 **Q. Are there any other matters that need to be addressed in your direct testimony?**

999 A. Yes. The Company currently has a pending deferred accounting order, Docket No.  
1000 20-035-17, to defer costs related to the impact of the COVID-19 public health  
1001 emergency. The outcome of that docket is currently pending with this Commission and  
1002 the deferred costs, as requested in that docket, have not been included in the revenue  
1003 requirement of this case.

1004 **Q. Do you have any final comments regarding the revenue requirement requested by  
1005 the Company in this proceeding?**

1006 A. Yes. In my opinion, the revenue requirement requested in this proceeding is fair,  
1007 reasonable and in the public interest. I respectfully recommend that the Commission  
1008 approve the revenue requirement as proposed in this testimony.

1009 **Q. Does this conclude your direct testimony?**

1010 A. Yes.

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<sup>14</sup> House Bill 396, 63<sup>rd</sup> Leg., 2020 Gen. Sess. (Utah 2020).

Rocky Mountain Power  
Exhibit RMP\_\_\_(SRM-1)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal

Revenue Requirement Summary

May 2020

**Rocky Mountain Power  
Utah General Rate Case – December 2021  
Summary**

This summary index provides an overview of the Company's filed revenue requirement for the December 2021 Test Period.

*Page 1.0 – Page 1.5: Reference – Attachment R746-700-22.B.4, Folder, '1. Adjustments,' Folder, 'A,' File, 'UT Summary – December 2021'*

**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2021**

(1) Test Period 2020 Protocol Revenue Requirement	2,097,482,406	Page 1.1
(2) Normalized General Business Revenues	2,001,695,945	Page 1.1
(3) 2020 Protocol Price Change	<u>95,786,460</u>	Page 1.1

**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2021**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	2,001,695,945	95,786,460	2,097,482,406
3 Interdepartmental	-		
4 Special Sales	112,212,861		
5 Other Operating Revenues	73,524,795		
6 Total Operating Revenues	<u>2,187,433,601</u>		
7			
8 Operating Expenses:			
9 Steam Production	396,173,179		
10 Nuclear Production	-		
11 Hydro Production	20,617,286		
12 Other Power Supply	442,141,195		
13 Transmission	98,217,915		
14 Distribution	92,233,567		
15 Customer Accounting	35,776,770	191,999	35,968,769
16 Customer Service & Info	7,006,175		
17 Sales	-		
18 Administrative & General	55,615,970		
19			
20 Total O&M Expenses	<u>1,147,782,057</u>		
21			
22 Depreciation	434,261,346		
23 Amortization	7,341,101		
24 Taxes Other Than Income	86,016,983	287,359	86,304,342
25 Income Taxes - Federal	(70,674,668)	19,105,834	(51,568,835)
26 Income Taxes - State	3,273,601	4,326,942	7,600,544
27 Income Taxes - Def Net	52,040,815		
28 Investment Tax Credit Adj.	(1,117,294)		
29 Misc Revenue & Expense	212,020		
30			
31 Total Operating Expenses:	<u>1,659,135,961</u>	<u>23,912,134</u>	<u>1,683,048,095</u>
32			
33 Operating Rev For Return:	<u>528,297,640</u>	<u>71,874,326</u>	<u>600,171,966</u>
34			
35 Rate Base:			
36 Electric Plant In Service	13,763,058,911		
37 Plant Held for Future Use	6,357,564		
38 Misc Deferred Debits	259,347,662		
39 Elec Plant Acq Adj	12,824,732		
40 Nuclear Fuel	15,224,593		
41 Prepayments	16,466,051		
42 Fuel Stock	74,344,484		
43 Material & Supplies	101,311,138		
44 Working Capital	12,959,138		
45 Weatherization Loans	(1)		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	<u>14,261,894,272</u>	<u>-</u>	<u>14,261,894,272</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(4,182,608,630)		
52 Accum Prov For Amort	(276,490,019)		
53 Accum Def Income Tax	(1,177,551,785)		
54 Unamortized ITC	(84,977)		
55 Customer Adv For Const	(38,042,160)		
56 Customer Service Deposits	(16,275,584)		
57 Misc Rate Base Deductions	(779,442,692)		
58			
59 Total Rate Base Deductions	<u>(6,470,495,847)</u>	<u>-</u>	<u>(6,470,495,847)</u>
60			
61 Total Rate Base:	<u>7,791,398,425</u>	<u>-</u>	<u>7,791,398,425</u>
62			
63 Return on Rate Base	6.781%		7.703%
64			
65 Return on Equity	8.481%		10.200%
66			
67 TAX CALCULATION:			
68 Operating Revenue	511,820,094	95,307,102	607,127,196
69 Other Deductions			
70 Interest (AFUDC)	(20,327,471)	-	(20,327,471)
71 Interest	170,399,937	-	170,399,937
72 Schedule "M" Additions	522,858,841	-	522,858,841
73 Schedule "M" Deductions	812,500,715	-	812,500,715
74 Income Before Tax	<u>72,105,755</u>	<u>95,307,102</u>	<u>167,412,857</u>
75			
76 State Income Taxes	3,273,601	4,326,942	7,600,544
77 Taxable Income	<u>68,832,153</u>	<u>90,980,160</u>	<u>159,812,313</u>
78			
79 Federal Income Taxes + Other	<u>(70,674,668)</u>	<u>19,105,834</u>	<u>(51,568,835)</u>

**Rocky Mountain Power  
 UTAH  
 Normalized Results of Operations - 2020 PROTOCOL  
 Twelve Months Ending December 2021**

Net Rate Base	\$ 7,791,398,425	Ref. Page 1.1
Return on Rate Base Requested	<u>7.70%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	600,171,966	Ref. Page 1.1
Less Current Operating Revenues	<u>(528,297,640)</u>	Ref. Page 1.1
Increase to Current Revenues	71,874,326	
Net to Gross Bump-up	<u>133.27%</u>	
Price Change Required for Requested Return	<u>\$ 95,786,460</u>	Ref. Page 1.1
Requested Price Change	\$ 95,786,460	
Uncollectible Percent	<u>0.200%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 191,999</u>	
Requested Price Change	\$ 95,786,460	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
PUC Fees Based on General Business Revenues	0.300%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 287,359</u>	
Requested Price Change	\$ 95,786,460	
Uncollectible Expense	(191,999)	Ref. Page 1.1
Taxes Other Than Income	<u>(287,359)</u>	
Income Before Taxes	<u>\$ 95,307,102</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 4,326,942</u>	
Taxable Income	\$ 90,980,160	
Federal Income Tax Rate	21.00%	Ref. Page 2.0
Federal Income Taxes	<u>\$ 19,105,834</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.036%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.27%</u>	

**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2021**

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.200%	See Note (1) Below
Taxes Other - Franchise Tax	0.000%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.000%	
PUC Fees Based on General Business Revenues	<u>0.300%</u>	
Sub-Total	99.500%	
State Income Tax @ 4.54%	<u>4.517%</u>	
Sub-Total	94.982%	
Federal Income Tax @ 21.00%	<u>19.946%</u>	
Net Operating Income	<u><u>75.036%</u></u>	

(1) Uncollectible Accounts =	<u>4,012,290</u>	Pg 2.11, UTAH Situs from Account 904
	2,001,695,945	Pg. 2.1, General Business Revenues

Rocky Mountain Power  
 Utah General Rate Case  
 Adjustment Summary  
 Twelve Months Ending December 2021

	TOTAL COMPANY UNADJUSTED RESULTS DECEMBER 2019	UTAH ALLOCATED UNADJUSTED RESULTS DECEMBER 2019	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments
1 Operating Revenues:					
2 General Business Revenues	4,697,555,109	1,988,715,510	12,980,435	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	192,271,657	78,282,917	13,958,406	-	19,971,538
5 Other Operating Revenues	175,882,372	70,101,388	6,139,488	(2,716,081)	-
6 Total Operating Revenues	<u>5,065,709,138</u>	<u>2,137,099,816</u>	<u>33,078,329</u>	<u>(2,716,081)</u>	<u>19,971,538</u>
7					
8 Operating Expenses:					
9 Steam Production	1,040,566,325	451,142,931	-	4,095,700	(48,916,477)
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	44,115,770	19,409,835	-	1,085,315	-
12 Other Power Supply	989,873,255	462,939,589	-	3,078,293	(32,724,991)
13 Transmission	218,366,627	96,044,207	-	1,718,141	394,121
14 Distribution	202,761,779	85,455,009	-	6,529,192	-
15 Customer Accounting	76,859,684	33,249,315	-	2,449,447	-
16 Customer Service & Info	101,544,683	6,511,449	-	477,757	-
17 Sales	-	-	-	-	-
18 Administrative & General	123,122,911	50,747,835	-	4,769,224	-
19					
20 Total O&M Expenses	2,797,211,034	1,205,500,169	-	24,203,069	(81,247,348)
21					
22 Depreciation	731,135,346	305,190,671	-	-	-
23 Amortization	55,249,227	20,768,321	-	-	63,742
24 Taxes Other Than Income	199,137,026	71,685,583	-	-	-
25 Income Taxes - Federal	191,852,049	78,802,378	6,630,675	(5,649,060)	20,130,118
26 Income Taxes - State	49,762,438	20,624,126	1,501,664	(1,279,356)	4,558,914
27 Income Taxes - Def Net	(36,203,211)	(11,875,493)	-	-	176,664
28 Investment Tax Credit Adj.	(2,738,724)	(2,284,953)	-	-	-
29 Misc Revenue & Expense	(3,395,390)	(1,588,348)	-	1,119,232	-
30					
31 Total Operating Expenses:	3,982,009,797	1,686,822,455	8,132,340	18,393,885	(56,317,910)
32					
33 Operating Rev For Return:	<u>1,083,699,341</u>	<u>450,277,361</u>	<u>24,945,989</u>	<u>(21,109,966)</u>	<u>76,289,447</u>
34					
35 Rate Base:					
36 Electric Plant In Service	28,204,842,852	12,242,571,339	-	-	1,759,900
37 Plant Held for Future Use	26,174,621	11,265,782	-	-	-
38 Misc Deferred Debits	867,962,720	332,552,084	-	-	-
39 Elec Plant Acq Adj	26,756,854	17,635,536	-	-	-
40 Pensions	4,464,716	1,950,836	-	-	-
41 Prepayments	49,459,714	16,466,051	-	-	-
42 Fuel Stock	167,980,844	72,830,126	-	-	-
43 Material & Supplies	246,195,997	104,244,001	-	-	-
44 Working Capital	44,345,725	24,419,769	90,645	192,548	(630,413)
45 Weatherization Loans	(11,565,455)	2,304	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	29,626,618,588	12,823,937,828	90,645	192,548	1,129,487
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(9,906,332,026)	(4,060,488,632)	-	-	-
52 Accum Prov For Amort	(618,645,394)	(254,122,375)	-	-	(34,527)
53 Accum Def Income Tax	(4,083,287,763)	(1,787,640,626)	-	(162,058)	(197,769)
54 Unamortized ITC	(297,463)	(115,230)	-	-	-
55 Customer Adv For Const	(74,342,021)	(31,278,618)	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	(889,649,950)	(241,470,701)	-	6,309,806	-
58					
59 Total Rate Base Deductions	(15,572,554,618)	(6,375,116,182)	-	6,147,748	(232,295)
60					
61 Total Rate Base:	<u>14,054,063,970</u>	<u>6,448,821,646</u>	<u>90,645</u>	<u>6,340,296</u>	<u>897,191</u>
62					
63 Return on Rate Base		6.982%	0.387%	-0.334%	1.181%
64					
65 Return on Equity		8.857%	0.721%	-0.623%	2.200%
66					
67 TAX CALCULATION:					
68 Operating Revenue		535,543,420	33,078,329	(28,038,382)	101,155,143
69 Other Deductions		-	-	-	-
70 Interest (AFUDC)		(32,072,175)	-	-	-
71 Interest		140,487,434	2,020	141,261	19,989
72 Schedule "M" Additions		506,676,468	-	-	63,742
73 Schedule "M" Deductions		479,528,727	-	-	782,277
74 Income Before Tax		<u>454,275,902</u>	<u>33,076,309</u>	<u>(28,179,643)</u>	<u>100,416,619</u>
75					
76 State Income Taxes		20,624,126	1,501,664	(1,279,356)	4,558,914
77 Taxable Income		<u>433,651,776</u>	<u>31,574,645</u>	<u>(26,900,287)</u>	<u>95,857,704</u>
78					
79 Federal Income Taxes + Other		<u>78,802,378</u>	<u>6,630,675</u>	<u>(5,649,060)</u>	<u>20,130,118</u>
APPROXIMATE PRICE CHANGE		61,934,348	(33,234,442)	28,786,069	(101,578,361)

Rocky Mountain Power  
 Utah General Rate Case  
 Adjustment Summary  
 Twelve Months Ending December 2021

	Tab 6	Tab 7	Tab 8	UT Allocated
	Depreciation & Amortization Adjustments	Tax Adjustments	Rate Base Adjustments	Results of Operations December 2021
1 Operating Revenues:				
2 General Business Revenues	-	-	-	2,001,695,945
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	112,212,861
5 Other Operating Revenues	-	-	-	73,524,795
6 Total Operating Revenues	-	-	-	2,187,433,601
7				
8 Operating Expenses:				
9 Steam Production	468,618	-	(10,617,592)	396,173,179
10 Nuclear Production	-	-	-	-
11 Hydro Production	122,136	-	-	20,617,286
12 Other Power Supply	76,566	-	8,771,738	442,141,195
13 Transmission	61,447	-	-	98,217,915
14 Distribution	249,366	-	-	92,233,567
15 Customer Accounting	78,008	-	-	35,776,770
16 Customer Service & Info	16,969	-	-	7,006,175
17 Sales	-	-	-	-
18 Administrative & General	98,911	-	-	55,615,970
19				
20 Total O&M Expenses	1,172,021	-	(1,845,854)	1,147,782,057
21				
22 Depreciation	78,231,813	-	50,838,862	434,261,346
23 Amortization	(17,759,389)	-	4,268,426	7,341,101
24 Taxes Other Than Income	-	14,331,400	-	86,016,983
25 Income Taxes - Federal	(13,414,758)	(86,388,387)	(70,785,634)	(70,674,668)
26 Income Taxes - State	(3,038,071)	(3,062,690)	(16,030,987)	3,273,601
27 Income Taxes - Def Net	2,591,630	(4,677,906)	65,825,921	52,040,815
28 Investment Tax Credit Adj.	-	1,167,659	-	(1,117,294)
29 Misc Revenue & Expense	-	-	681,136	212,020
30				
31 Total Operating Expenses:	47,783,246	(78,629,924)	32,951,870	1,659,135,961
32				
33 Operating Rev For Return:	(47,783,246)	78,629,924	(32,951,870)	528,297,640
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	1,518,727,672	13,763,058,911
37 Plant Held for Future Use	-	-	(4,908,218)	6,357,564
38 Misc Deferred Debits	-	-	(73,204,422)	259,347,662
39 Elec Plant Acq Adj	-	-	(4,810,804)	12,824,732
40 Pensions	-	-	13,273,757	15,224,593
41 Prepayments	-	-	-	16,466,051
42 Fuel Stock	-	-	1,514,358	74,344,484
43 Material & Supplies	-	-	(2,932,863)	101,311,138
44 Working Capital	(9,061,702)	(837,303)	(1,214,406)	12,959,138
45 Weatherization Loans	-	-	(2,305)	(1)
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(9,061,702)	(837,303)	1,446,442,770	14,261,894,272
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	(205,838,737)	-	83,718,740	(4,182,608,630)
52 Accum Prov For Amort	(22,859,219)	-	526,101	(276,490,019)
53 Accum Def Income Tax	1,340,225	668,586,992	(59,478,549)	(1,177,551,785)
54 Unamortized ITC	-	30,253	-	(84,977)
55 Customer Adv For Const	-	-	(6,763,542)	(38,042,160)
56 Customer Service Deposits	-	-	(16,275,584)	(16,275,584)
57 Misc Rate Base Deductions	-	(574,605,644)	30,323,848	(779,442,692)
58				
59 Total Rate Base Deductions	(227,357,732)	94,011,601	32,051,014	(6,470,495,847)
60				
61 Total Rate Base:	(236,419,434)	93,174,298	1,478,493,784	7,791,398,425
62				
63 Return on Rate Base	-0.456%	1.131%	-2.110%	6.781%
64				
65 Return on Equity	-0.850%	2.107%	-3.931%	8.481%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(61,644,446)	(14,331,400)	(53,942,570)	511,820,094
69 Other Deductions	-	-	-	(20,327,471)
70 Interest (AFUDC)	-	11,744,704	-	170,399,937
71 Interest	(5,267,406)	2,075,916	32,940,723	522,858,841
72 Schedule "M" Additions	(10,540,834)	(57,404,777)	84,064,242	812,500,715
73 Schedule "M" Deductions	-	(18,096,674)	350,286,385	72,105,755
74 Income Before Tax	(66,917,873)	(67,460,124)	(353,105,435)	72,105,755
75				
76 State Income Taxes	(3,038,071)	(3,062,690)	(16,030,987)	3,273,601
77 Taxable Income	(63,879,802)	(64,397,434)	(337,074,449)	68,832,153
78				
79 Federal Income Taxes + Other	(13,414,758)	(86,388,387)	(70,785,634)	(70,674,668)
APPROXIMATE PRICE CHANGE	39,410,205	(95,224,564)	195,693,205	95,786,460

Rocky Mountain Power  
Exhibit RMP\_\_\_(SRM-2)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal

Summary Index

May 2020

**R746-700-10.A.1.c - Summary Index**

Adjustment Name	Adj. No.	Application	Direct Testimony	Exhibit
Pro Forma Revenue	3.1	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Rick T. Link - Sales and Load Forecast Robert M. Meredith - Cost of Service and Pricing	Exhibit RMP (SRM-3), Tab 3
REC Revenue	3.2	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 3
Ancillary Service Revenue	3.3	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 3
Wheeling Revenue	3.4	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 3
NTUA Contract Reallocation	3.5	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 3
Joint Use Fees	3.6	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Robert M. Meredith - Cost of Service and Pricing	Exhibit RMP (SRM-3), Tab 3 Exhibit RMP (RMM-14)
Miscellaneous Expense & Revenue	4.1	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 4
Wage and Employee Benefits	4.2	R746-700-20.C.3 - Labor Costs R746-700-20.C.7 - Taxes R746-700-22.B.3 - Labor Costs R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model R746-700-22.D.19 - Employee Costs Gross Payroll and Benefits R746-700-22.C.20 - Employee Costs Overtime and Premium Pay R746-700-22.D.24 - Employee Costs Wages and Salaries Levels R746-700-22.D.25 - Employee Costs Incentive Plans	Steven R. McDougal - Revenue Requirement and Jurisdictional Allocation Nikki L. Kobliha - Pension Costs	Exhibit RMP (SRM-3), Tab 4
Remove Non-Recurring Entries	4.3	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 4
Insurance Expense	4.4	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model R746-700-22.D.34 - OMAG Expenses Injuries and Damages R746-700-22.D.35 - OMAG Expenses Insurance Amount R746-700-22.D.36 - OMAG Expenses Insurance - Self Insurance	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 4
Uncollectible Accounts	4.5	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model R746-700-22.D.38 - Uncollectible - Bad Debt Reserve	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 4
Generation Expense Normalization	4.6	R746-700-20.C.5.a - Information R746-700-20.C.5.b - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 4
Wildland Fire O&M	4.7	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Curtis B. Mansfield - Wildland Fire Mitigation Joelle R. Steward - Wildland Fire Mitigation	Exhibit RMP (SRM-3), Tab 4
Paperless Bill Credits	4.8	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP (SRM-3), Tab 4
Credit Facility Fees	4.9	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Melissa S. Nottingham - Paperless Bill Credits	Exhibit RMP (SRM-3), Tab 4

**R746-700-10.A.1.c - Summary Index**

<b>Adjustment Name</b>	<b>Adj. No.</b>	<b>Application</b>	<b>Direct Testimony</b>	<b>Exhibit</b>
O&M Expense Escalation	4.10	R746-700-20.C.2.b - Escalation Indices R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.5.b - Escalation Indices R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 4 Confidential Exhibit RMP___(SRM-7)
Net Power Costs	5.1	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model R746-700-23 - Additional Power Costs Information	Steven R. McDougal - Revenue Requirement and Jurisdictional Allocation David G. Webb - Net Power Costs	Exhibit RMP___(SRM-3), Tab 5 Exhibit RMP___(SRM-8) Exhibit RMP___(DGW-1)
Nodal Pricing	5.2	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 5
Depreciation and Amortization Expense	6.1	R746-700-20.C.5.a - Information R746-700-20.C.4.b - Depr and Amort Calculations R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.4 - Depr / Amort Template R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 6
Depreciation and Amortization Reserve	6.2	R746-700-20.C.4.b - Depr and Amort Calculations R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.4 - Depr / Amort Template R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 6
Depreciation Allocation Correction	6.3	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 6
Dave Johnston Steam Plant Buy-Down	6.4	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Joelle R. Steward - Regulatory Policy	Exhibit RMP___(SRM-3), Tab 6
Utah STEP	6.5	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Joelle R. Steward - Regulatory Policy	Exhibit RMP___(SRM-3), Tab 6
Other Decommissioning Costs	6.6	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Joelle R. Steward - Regulatory Policy	Exhibit RMP___(SRM-3), Tab 6
Regulatory Recovery of Jim Bridger Units 1 and 2	6.7	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Joelle R. Steward - Regulatory Policy	Exhibit RMP___(SRM-3), Tab 6
Interest True-Up	7.1	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Nikki L. Kobiha - Cost of Debt	Exhibit RMP___(SRM-3), Tab 7
PowerTax ADIT Balance	7.2	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 7
AFUDC Equity	7.3	R746-700-20.C.7 - Taxes R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers 746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 7
Property Tax Expense	7.4	R746-700-20.C.7 - Taxes R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 7 Confidential Exhibit RMP___(SRM-5)
Pro Forma Tax Balance	7.5	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 7
Wyoming Wind Generation Tax	7.6	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 7
Removal of TCJA Deferred Balances	7.7	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Lead Sheet Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 7
Cash Working Capital	8.1	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.6 - UT GRC JAM Model R746-700-22.D.43 - Lead/Lag Study	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP___(SRM-3), Tab 8

**R746-700-10.A.1.c - Summary Index**

<b>Adjustment Name</b>	<b>Adj. No.</b>	<b>Application</b>	<b>Direct Testimony</b>	<b>Exhibit</b>
Trapper Mine Rate Base	8.2	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Bridger Mine Rate Base	8.3	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Customer Advances for Construction	8.4	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Pro Forma Plant Additions	8.5	R746-700-20.C.4 - Capital Expenditures R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.4 - Rate Base Template R746-700-22.B.4 - Plant Retirement Template R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement and Jurisdictional Allocation Rick T. Link - Naughton Unit 3 Conversion Robert Van Engelenhoven - Naughton Unit 3 Conversion Curtis Mansfield - Wildland Fire Richard A. Vail - Transmission	Exhibit RMP__(SRM-3), Tab 8
Regulatory Asset Amortization	8.6	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Plant Held for Future Use	8.7	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Miscellaneous Rate Base	8.8	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Customer Service Deposits	8.9	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Klamath Hydroelectric Settlement Agreement	8.10	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Cholla 4 Closure	8.11	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Rick T. Link - Cholla Unit 4 Closure Joelle R. Steward - Regulatory Policy	Exhibit RMP__(SRM-3), Tab 8
Carbon Plant	8.12	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Pension Asset	8.13	R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Nikki L. Kobiha - Prepaid Pension	Exhibit RMP__(SRM-3), Tab 8
Deer Creek Mine	8.14	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation	Exhibit RMP__(SRM-3), Tab 8
Repowering Projects	8.15	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Timothy J. Hemstreet - Repowering	Exhibit RMP__(SRM-3), Tab 8
New Wind Generation Capital Additions	8.16	R746-700-20.C.5.a - Information R746-700-22.B.4 - Adjustment Cover Sheets Model R746-700-22.B.4 - Work Papers R746-700-22.B.6 - UT GRC JAM Model	Steven R. McDougal - Revenue Requirement Calculation and Jurisdictional Allocation Rick T. Link - Pryor Mountain Richard A. Vail - Aeolus to Bridger/Anticline Timothy J. Hemstreet - Energy Vision 2020 New Wind Projects	Exhibit RMP__(SRM-3), Tab 8

Rocky Mountain Power  
Exhibit RMP\_\_\_(SRM-3)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal  
Test Period Results of Operations - Twelve Months ending December 2021

May 2020

**Rocky Mountain Power  
Utah General Rate Case – December 2021  
Summary**

This summary index provides an overview of the Company's filed revenue requirement for the December 2021 Test Period.

*Page 1.0 – Page 1.5: Reference – Attachment R746-700-22.B.4, Folder, '1. Adjustments,' Folder, 'A,' File, 'UT Summary – December 2021'*

**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2021**

(1) Test Period 2020 Protocol Revenue Requirement	2,097,482,406	Page 1.1
(2) Normalized General Business Revenues	2,001,695,945	Page 1.1
(3) 2020 Protocol Price Change	<u>95,786,460</u>	Page 1.1

**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2021**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	2,001,695,945	95,786,460	2,097,482,406
3 Interdepartmental	-		
4 Special Sales	112,212,861		
5 Other Operating Revenues	73,524,795		
6 Total Operating Revenues	<u>2,187,433,601</u>		
7			
8 Operating Expenses:			
9 Steam Production	396,173,179		
10 Nuclear Production	-		
11 Hydro Production	20,617,286		
12 Other Power Supply	442,141,195		
13 Transmission	98,217,915		
14 Distribution	92,233,567		
15 Customer Accounting	35,776,770	191,999	35,968,769
16 Customer Service & Info	7,006,175		
17 Sales	-		
18 Administrative & General	55,615,970		
19			
20 Total O&M Expenses	1,147,782,057		
21			
22 Depreciation	434,261,346		
23 Amortization	7,341,101		
24 Taxes Other Than Income	86,016,983	287,359	86,304,342
25 Income Taxes - Federal	(70,674,668)	19,105,834	(51,568,835)
26 Income Taxes - State	3,273,601	4,326,942	7,600,544
27 Income Taxes - Def Net	52,040,815		
28 Investment Tax Credit Adj.	(1,117,294)		
29 Misc Revenue & Expense	212,020		
30			
31 Total Operating Expenses:	1,659,135,961	23,912,134	1,683,048,095
32			
33 Operating Rev For Return:	<u>528,297,640</u>	<u>71,874,326</u>	<u>600,171,966</u>
34			
35 Rate Base:			
36 Electric Plant In Service	13,763,058,911		
37 Plant Held for Future Use	6,357,564		
38 Misc Deferred Debits	259,347,662		
39 Elec Plant Acq Adj	12,824,732		
40 Nuclear Fuel	15,224,593		
41 Prepayments	16,466,051		
42 Fuel Stock	74,344,484		
43 Material & Supplies	101,311,138		
44 Working Capital	12,959,138		
45 Weatherization Loans	(1)		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	14,261,894,272	-	14,261,894,272
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(4,182,608,630)		
52 Accum Prov For Amort	(276,490,019)		
53 Accum Def Income Tax	(1,177,551,785)		
54 Unamortized ITC	(84,977)		
55 Customer Adv For Const	(38,042,160)		
56 Customer Service Deposits	(16,275,584)		
57 Misc Rate Base Deductions	(779,442,692)		
58			
59 Total Rate Base Deductions	(6,470,495,847)	-	(6,470,495,847)
60			
61 Total Rate Base:	<u>7,791,398,425</u>	<u>-</u>	<u>7,791,398,425</u>
62			
63 Return on Rate Base	6.781%		7.703%
64			
65 Return on Equity	8.481%		10.200%
66			
67 TAX CALCULATION:			
68 Operating Revenue	511,820,094	95,307,102	607,127,196
69 Other Deductions			
70 Interest (AFUDC)	(20,327,471)	-	(20,327,471)
71 Interest	170,399,937	-	170,399,937
72 Schedule "M" Additions	522,858,841	-	522,858,841
73 Schedule "M" Deductions	812,500,715	-	812,500,715
74 Income Before Tax	72,105,755	95,307,102	167,412,857
75			
76 State Income Taxes	3,273,601	4,326,942	7,600,544
77 Taxable Income	<u>68,832,153</u>	<u>90,980,160</u>	<u>159,812,313</u>
78			
79 Federal Income Taxes + Other	<u>(70,674,668)</u>	<u>19,105,834</u>	<u>(51,568,835)</u>

**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2021**

Net Rate Base	\$ 7,791,398,425	Ref. Page 1.1
Return on Rate Base Requested	<u>7.70%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	600,171,966	Ref. Page 1.1
Less Current Operating Revenues	<u>(528,297,640)</u>	Ref. Page 1.1
Increase to Current Revenues	71,874,326	
Net to Gross Bump-up	<u>133.27%</u>	
Price Change Required for Requested Return	<u>\$ 95,786,460</u>	Ref. Page 1.1
Requested Price Change	\$ 95,786,460	
Uncollectible Percent	<u>0.200%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 191,999</u>	
Requested Price Change	\$ 95,786,460	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
PUC Fees Based on General Business Revenues	0.300%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 287,359</u>	
Requested Price Change	\$ 95,786,460	
Uncollectible Expense	(191,999)	Ref. Page 1.1
Taxes Other Than Income	<u>(287,359)</u>	
Income Before Taxes	<u>\$ 95,307,102</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.0
State Income Taxes	<u>\$ 4,326,942</u>	
Taxable Income	\$ 90,980,160	
Federal Income Tax Rate	21.00%	Ref. Page 2.0
Federal Income Taxes	<u>\$ 19,105,834</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.036%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.27%</u>	

**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - 2020 PROTOCOL**  
**Twelve Months Ending December 2021**

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.200%	See Note (1) Below
Taxes Other - Franchise Tax	0.000%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.000%	
PUC Fees Based on General Business Revenues	<u>0.300%</u>	
Sub-Total	99.500%	
State Income Tax @ 4.54%	<u>4.517%</u>	
Sub-Total	94.982%	
Federal Income Tax @ 21.00%	<u>19.946%</u>	
Net Operating Income	<u><u>75.036%</u></u>	

(1) Uncollectible Accounts =	<u>4,012,290</u>	Pg 2.11, UTAH Situs from Account 904
	2,001,695,945	Pg. 2.1, General Business Revenues

Rocky Mountain Power  
 Utah General Rate Case  
 Adjustment Summary  
 Twelve Months Ending December 2021

	TOTAL COMPANY UNADJUSTED RESULTS DECEMBER 2019	UTAH ALLOCATED UNADJUSTED RESULTS DECEMBER 2019	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments
1 Operating Revenues:					
2 General Business Revenues	4,697,555,109	1,988,715,510	12,980,435	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	192,271,657	78,282,917	13,958,406	-	19,971,538
5 Other Operating Revenues	175,882,372	70,101,388	6,139,488	(2,716,081)	-
6 Total Operating Revenues	5,065,709,138	2,137,099,816	33,078,329	(2,716,081)	19,971,538
7					
8 Operating Expenses:					
9 Steam Production	1,040,566,325	451,142,931	-	4,095,700	(48,916,477)
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	44,115,770	19,409,835	-	1,085,315	-
12 Other Power Supply	989,873,255	462,939,589	-	3,078,293	(32,724,991)
13 Transmission	218,366,627	96,044,207	-	1,718,141	394,121
14 Distribution	202,761,779	85,455,009	-	6,529,192	-
15 Customer Accounting	76,859,684	33,249,315	-	2,449,447	-
16 Customer Service & Info	101,544,683	6,511,449	-	477,757	-
17 Sales	-	-	-	-	-
18 Administrative & General	123,122,911	50,747,835	-	4,769,224	-
19					
20 Total O&M Expenses	2,797,211,034	1,205,500,169	-	24,203,069	(81,247,348)
21					
22 Depreciation	731,135,346	305,190,671	-	-	-
23 Amortization	55,249,227	20,768,321	-	-	63,742
24 Taxes Other Than Income	199,137,026	71,685,583	-	-	-
25 Income Taxes - Federal	191,852,049	78,802,378	6,630,675	(5,649,060)	20,130,118
26 Income Taxes - State	49,762,438	20,624,126	1,501,664	(1,279,356)	4,558,914
27 Income Taxes - Def Net	(36,203,211)	(11,875,493)	-	-	176,664
28 Investment Tax Credit Adj.	(2,738,724)	(2,284,953)	-	-	-
29 Misc Revenue & Expense	(3,395,390)	(1,588,348)	-	1,119,232	-
30					
31 Total Operating Expenses:	3,982,009,797	1,686,822,455	8,132,340	18,393,885	(56,317,910)
32					
33 Operating Rev For Return:	1,083,699,341	450,277,361	24,945,989	(21,109,966)	76,289,447
34					
35 Rate Base:					
36 Electric Plant In Service	28,204,842,852	12,242,571,339	-	-	1,759,900
37 Plant Held for Future Use	26,174,621	11,265,782	-	-	-
38 Misc Deferred Debits	867,962,720	332,552,084	-	-	-
39 Elec Plant Acq Adj	26,756,854	17,635,536	-	-	-
40 Pensions	4,464,716	1,950,836	-	-	-
41 Prepayments	49,459,714	16,466,051	-	-	-
42 Fuel Stock	167,980,844	72,830,126	-	-	-
43 Material & Supplies	246,195,997	104,244,001	-	-	-
44 Working Capital	44,345,725	24,419,769	90,645	192,548	(630,413)
45 Weatherization Loans	(11,565,455)	2,304	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	29,626,618,588	12,823,937,828	90,645	192,548	1,129,487
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(9,906,332,026)	(4,060,488,632)	-	-	-
52 Accum Prov For Amort	(618,645,394)	(254,122,375)	-	-	(34,527)
53 Accum Def Income Tax	(4,083,287,763)	(1,787,640,626)	-	(162,058)	(197,769)
54 Unamortized ITC	(297,463)	(115,230)	-	-	-
55 Customer Adv For Const	(74,342,021)	(31,278,618)	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	(889,649,950)	(241,470,701)	-	6,309,806	-
58					
59 Total Rate Base Deductions	(15,572,554,618)	(6,375,116,182)	-	6,147,748	(232,295)
60					
61 Total Rate Base:	14,054,063,970	6,448,821,646	90,645	6,340,296	897,191
62					
63 Return on Rate Base		6.982%	0.387%	-0.334%	1.181%
64					
65 Return on Equity		8.857%	0.721%	-0.623%	2.200%
66					
67 TAX CALCULATION:					
68 Operating Revenue		535,543,420	33,078,329	(28,038,382)	101,155,143
69 Other Deductions		-	-	-	-
70 Interest (AFUDC)		(32,072,175)	-	-	-
71 Interest		140,487,434	2,020	141,261	19,989
72 Schedule "M" Additions		506,676,468	-	-	63,742
73 Schedule "M" Deductions		479,528,727	-	-	782,277
74 Income Before Tax		454,275,902	33,076,309	(28,179,643)	100,416,619
75					
76 State Income Taxes		20,624,126	1,501,664	(1,279,356)	4,558,914
77 Taxable Income		433,651,776	31,574,645	(26,900,287)	95,857,704
78					
79 Federal Income Taxes + Other		78,802,378	6,630,675	(5,649,060)	20,130,118
APPROXIMATE PRICE CHANGE		61,934,348	(33,234,442)	28,786,069	(101,578,361)

Rocky Mountain Power  
 Utah General Rate Case  
 Adjustment Summary  
 Twelve Months Ending December 2021

	Tab 6	Tab 7	Tab 8	UT Allocated
	Depreciation & Amortization Adjustments	Tax Adjustments	Rate Base Adjustments	Results of Operations December 2021
1 Operating Revenues:				
2 General Business Revenues	-	-	-	2,001,695,945
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	112,212,861
5 Other Operating Revenues	-	-	-	73,524,795
6 Total Operating Revenues	-	-	-	2,187,433,601
7				
8 Operating Expenses:				
9 Steam Production	468,618	-	(10,617,592)	396,173,179
10 Nuclear Production	-	-	-	-
11 Hydro Production	122,136	-	-	20,617,286
12 Other Power Supply	76,566	-	8,771,738	442,141,195
13 Transmission	61,447	-	-	98,217,915
14 Distribution	249,366	-	-	92,233,567
15 Customer Accounting	78,008	-	-	35,776,770
16 Customer Service & Info	16,969	-	-	7,006,175
17 Sales	-	-	-	-
18 Administrative & General	98,911	-	-	55,615,970
19				
20 Total O&M Expenses	1,172,021	-	(1,845,854)	1,147,782,057
21				
22 Depreciation	78,231,813	-	50,838,862	434,261,346
23 Amortization	(17,759,389)	-	4,268,426	7,341,101
24 Taxes Other Than Income	-	14,331,400	-	86,016,983
25 Income Taxes - Federal	(13,414,758)	(86,388,387)	(70,785,634)	(70,674,668)
26 Income Taxes - State	(3,038,071)	(3,062,690)	(16,030,987)	3,273,601
27 Income Taxes - Def Net	2,591,630	(4,677,906)	65,825,921	52,040,815
28 Investment Tax Credit Adj.	-	1,167,659	-	(1,117,294)
29 Misc Revenue & Expense	-	-	681,136	212,020
30				
31 Total Operating Expenses:	47,783,246	(78,629,924)	32,951,870	1,659,135,961
32				
33 Operating Rev For Return:	(47,783,246)	78,629,924	(32,951,870)	528,297,640
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	1,518,727,672	13,763,058,911
37 Plant Held for Future Use	-	-	(4,908,218)	6,357,564
38 Misc Deferred Debits	-	-	(73,204,422)	259,347,662
39 Elec Plant Acq Adj	-	-	(4,810,804)	12,824,732
40 Pensions	-	-	13,273,757	15,224,593
41 Prepayments	-	-	-	16,466,051
42 Fuel Stock	-	-	1,514,358	74,344,484
43 Material & Supplies	-	-	(2,932,863)	101,311,138
44 Working Capital	(9,061,702)	(837,303)	(1,214,406)	12,959,138
45 Weatherization Loans	-	-	(2,305)	(1)
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(9,061,702)	(837,303)	1,446,442,770	14,261,894,272
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	(205,838,737)	-	83,718,740	(4,182,608,630)
52 Accum Prov For Amort	(22,859,219)	-	526,101	(276,490,019)
53 Accum Def Income Tax	1,340,225	668,586,992	(59,478,549)	(1,177,551,785)
54 Unamortized ITC	-	30,253	-	(84,977)
55 Customer Adv For Const	-	-	(6,763,542)	(38,042,160)
56 Customer Service Deposits	-	-	(16,275,584)	(16,275,584)
57 Misc Rate Base Deductions	-	(574,605,644)	30,323,848	(779,442,692)
58				
59 Total Rate Base Deductions	(227,357,732)	94,011,601	32,051,014	(6,470,495,847)
60				
61 Total Rate Base:	(236,419,434)	93,174,298	1,478,493,784	7,791,398,425
62				
63 Return on Rate Base	-0.456%	1.131%	-2.110%	6.781%
64				
65 Return on Equity	-0.850%	2.107%	-3.931%	8.481%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(61,644,446)	(14,331,400)	(53,942,570)	511,820,094
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	11,744,704	-	(20,327,471)
71 Interest	(5,267,406)	2,075,916	32,940,723	170,399,937
72 Schedule "M" Additions	(10,540,834)	(57,404,777)	84,064,242	522,858,841
73 Schedule "M" Deductions	-	(18,096,674)	350,286,385	812,500,715
74 Income Before Tax	(66,917,873)	(67,460,124)	(353,105,435)	72,105,755
75				
76 State Income Taxes	(3,038,071)	(3,062,690)	(16,030,987)	3,273,601
77 Taxable Income	(63,879,802)	(64,397,434)	(337,074,449)	68,832,153
78				
79 Federal Income Taxes + Other	(13,414,758)	(86,388,387)	(70,785,634)	(70,674,668)
APPROXIMATE PRICE CHANGE	39,410,205	(95,224,564)	195,693,205	95,786,460

**Rocky Mountain Power  
Utah General Rate Case – December 2021  
Results of Operations**

*Page 2.0 – Page 2.33: Reference – Attachment R746-700-22.B.6, File, 'UT GRC JAM – DEC 2021 Test Period'*

**Rocky Mountain Power  
 RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING DECEMBER 2021
FILE:	UT GRC JAM DEC 2021 Test Period
PREPARED BY:	Revenue Requirement Department
DATE:	4/26/2020
TIME:	3:26:01 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	<b>2020 PROTOCOL</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
NET TO GROSS BUMP-UP FACTOR	1.333
FEDERAL/STATE COMBINED RATE	24.5866%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	46.32%	4.81%	2.23%
PREFERRED	0.01%	6.75%	0.00%
COMMON	53.67%	10.20%	5.47%
	<u>100.00%</u>		<u>7.70%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see testimony of Ms. Nikki L. Koblaha.  
 For information and support regarding return on equity, see testimony of Ms. Ann E. Bulkley.

**2020 PROTOCOL  
13-Month Average**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:	Ref	DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.2	4,697,555,109	1,988,715,510	4,710,535,544	2,001,695,945
3 Interdepartmental	2.2	0	0	0	0
4 Special Sales	2.2	192,271,657	78,282,917	238,076,560	112,212,861
5 Other Operating Revenues	2.3	175,882,372	70,080,471	184,580,289	73,524,795
6 Total Operating Revenues	2.3	<u>5,065,709,138</u>	<u>2,137,078,899</u>	<u>5,133,192,393</u>	<u>2,187,433,601</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	1,040,566,325	451,142,931	913,639,089	396,173,179
10 Nuclear Production	2.5	0	0	0	0
11 Hydro Production	2.6	44,115,770	19,409,835	46,860,132	20,617,286
12 Other Power Supply	2.7, .8	989,873,255	462,939,589	948,003,588	442,141,195
13 Transmission	2.9	218,366,627	96,044,207	223,336,947	98,217,915
14 Distribution	2.10	202,761,779	85,367,097	218,319,167	92,233,567
15 Customer Accounting	2.11	76,859,684	33,249,315	82,485,558	35,776,770
16 Customer Service & Infor	2.12	101,544,683	6,511,449	104,389,491	7,006,175
17 Sales	2.12	0	0	0	0
18 Administrative & General	2.13	123,122,911	50,488,544	136,462,850	55,615,970
19					
20 Total O & M Expenses	2.13	<u>2,797,211,034</u>	<u>1,205,152,965</u>	<u>2,673,496,821</u>	<u>1,147,782,057</u>
21					
22 Depreciation	2.14	731,135,346	305,145,817	997,078,596	434,261,346
23 Amortization	2.15	55,249,227	20,733,797	61,395,786	7,341,101
24 Taxes Other Than Income	2.15	199,137,026	71,208,743	231,934,311	86,016,983
25 Income Taxes - Federal	2.18	180,479,645	71,146,596	(159,305,732)	(70,674,668)
26 Income Taxes - State	2.17	47,186,904	18,890,291	7,741,165	3,273,601
27 Income Taxes - Def Net	2.16	(36,203,211)	(7,623,563)	106,643,569	52,040,815
28 Investment Tax Credit Adj.	2.15	(2,738,724)	(2,284,953)	(1,339,178)	(1,117,294)
29 Misc Revenue & Expense	2.3	(3,395,390)	(1,584,840)	410,159	212,020
30					
31 Total Operating Expenses	2.18	<u>3,968,061,858</u>	<u>1,680,784,854</u>	<u>3,918,055,497</u>	<u>1,659,135,961</u>
32					
33 Operating Revenue for Return		<u>1,097,647,280</u>	<u>456,294,045</u>	<u>1,215,136,896</u>	<u>528,297,640</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.26	28,204,842,852	12,240,487,353	31,498,363,599	13,763,058,911
37 Plant Held for Future Use	2.26	26,174,621	11,265,782	15,018,946	6,357,564
38 Misc Deferred Debits	2.28	867,962,720	331,155,679	698,917,519	259,347,662
39 Elec Plant Acq Adj	2.26, .27	26,756,854	17,635,536	16,590,464	12,824,732
40 Pensions	2.27	4,464,716	1,937,621	34,843,256	15,224,593
41 Prepayments	2.28	49,459,714	16,387,199	49,459,714	16,466,051
42 Fuel Stock	2.27	167,980,844	72,830,126	171,473,671	74,344,484
43 Material & Supplies	2.28	246,195,997	104,248,439	239,530,021	101,311,138
44 Working Capital	2.28	44,217,537	24,210,969	19,218,441	12,959,138
45 Weatherization Loans	2.27	(11,565,455)	2,319	(11,564,941)	(1)
46 Miscellaneous Rate Base	2.29	0	0	0	0
47					
48 Total Electric Plant		<u>29,626,490,400</u>	<u>12,820,161,022</u>	<u>32,731,850,691</u>	<u>14,261,894,272</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.32	(9,906,332,026)	(4,060,171,405)	(9,889,950,096)	(4,182,608,630)
52 Accum Prov For Amort	2.33	(618,645,394)	(253,248,584)	(629,617,784)	(276,490,019)
53 Accum Def Income Taxes	2.30	(4,083,287,763)	(1,787,562,057)	(2,866,832,483)	(1,177,551,785)
54 Unamortized ITC	2.30	(297,463)	(115,230)	(221,328)	(84,977)
55 Customer Adv for Const	2.29	(74,342,021)	(31,278,618)	(74,342,021)	(38,042,160)
56 Customer Service Deposits	2.29	0	0	(16,275,584)	(16,275,584)
57 Misc. Rate Base Deductions	2.29	(889,649,950)	(240,962,826)	(1,380,425,566)	(779,442,692)
58					
59 Total Rate Base Deductions		<u>(15,572,554,618)</u>	<u>(6,373,338,720)</u>	<u>(14,857,664,863)</u>	<u>(6,470,495,847)</u>
60					
61 Total Rate Base		<u>14,053,935,782</u>	<u>6,446,822,303</u>	<u>17,874,185,828</u>	<u>7,791,398,425</u>
62					
63 Return on Rate Base					6.781%
64					
65 Return on Equity					8.481%
66 Net Power Costs				1,422,907,773	620,793,937
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact				127,206,511	55,449,609
69 Rate Base Decrease				(1,307,853,295)	(571,479,503)

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
70	Sales to Ultimate Customers							
71	440	Residential Sales						
72		0	S		1,815,760,353	762,483,089	1,807,769,884	754,492,620
73								
74				B1	<u>1,815,760,353</u>	<u>762,483,089</u>	<u>1,807,769,884</u>	<u>754,492,620</u>
75								
76	442	Commercial & Industrial Sales						
77		0	S		2,863,596,713	1,218,669,565	2,885,523,279	1,240,596,131
78		P	SE		-	-	-	-
79		PT	SG		-	-	-	-
80								
81								
82				B1	<u>2,863,596,713</u>	<u>1,218,669,565</u>	<u>2,885,523,279</u>	<u>1,240,596,131</u>
83								
84	444	Public Street & Highway Lighting						
85		0	S		18,198,044	7,562,856	17,242,381	6,607,194
86		0	SO		-	-	-	-
87				B1	<u>18,198,044</u>	<u>7,562,856</u>	<u>17,242,381</u>	<u>6,607,194</u>
88								
89	445	Other Sales to Public Authority						
90		0	S		-	-	-	-
91								
92				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
93								
94	448	Interdepartmental						
95		DPW	S		-	-	-	-
96		GP	SO		-	-	-	-
97				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
98								
99		<b>Total Sales to Ultimate Customers</b>		<b>B1</b>	<b><u>4,697,555,109</u></b>	<b><u>1,988,715,510</u></b>	<b><u>4,710,535,544</u></b>	<b><u>2,001,695,945</u></b>
100								
101								
102								
103	447	Sales for Resale-Non NPC						
104		P	S		14,230,443	(77,250)	14,582,704	13,881,155
105				B1	<u>14,230,443</u>	<u>(77,250)</u>	<u>14,582,704</u>	<u>13,881,155</u>
106								
107	447NPC	Sales for Resale-NPC						
108		P	SG		182,171,613	80,150,952	223,493,856	98,331,705
109		P	SE		(4,130,399)	(1,790,784)	-	-
110		P	SG		-	-	-	-
111				B1	<u>178,041,214</u>	<u>78,360,168</u>	<u>223,493,856</u>	<u>98,331,705</u>
112								
113		Total Sales for Resale		B1	<u>192,271,657</u>	<u>78,282,917</u>	<u>238,076,560</u>	<u>112,212,861</u>
114								
115	449	Provision for Rate Refund						
116		P	S		-	-	-	-
117		P	SG		-	-	-	-
118								
119								
120				B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
121								
122		<b>Total Sales from Electricity</b>		<b>B1</b>	<b><u>4,889,826,766</u></b>	<b><u>2,066,998,428</u></b>	<b><u>4,948,612,104</u></b>	<b><u>2,113,908,806</u></b>
123	450	Forfeited Discounts & Interest						
124		CUST	S		9,415,630	3,311,424	9,415,630	3,311,424
125		CUST	SO		-	-	-	-
126				B1	<u>9,415,630</u>	<u>3,311,424</u>	<u>9,415,630</u>	<u>3,311,424</u>
127								
128	451	Misc Electric Revenue						
129		CUST	S		8,817,083	4,310,261	6,101,002	1,594,180
130		GP	SG		-	-	-	-
131		GP	SO		28,720	12,464	28,720	12,549
132				B1	<u>8,845,803</u>	<u>4,322,725</u>	<u>6,129,722</u>	<u>1,606,729</u>
133								
134	453	Water Sales						
135		P	SG		53,658	23,608	53,658	23,608
136				B1	<u>53,658</u>	<u>23,608</u>	<u>53,658</u>	<u>23,608</u>
137								
138	454	Rent of Electric Property						
139		DPW	S		9,431,667	3,537,422	9,868,917	3,974,672
140		T	SG		5,409,673	2,380,121	5,409,673	2,380,121
141		T	SG		-	-	-	-
142		GP	SO		2,618,388	1,136,342	2,618,388	1,144,092
143				B1	<u>17,459,728</u>	<u>7,053,885</u>	<u>17,896,978</u>	<u>7,498,885</u>



2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		15,517,985	6,827,525	17,144,630	7,543,208
217		P	SG		2,307,136	1,015,082	2,410,477	1,060,550
218		P	SG		-	-	-	-
219				B2	17,825,121	7,842,607	19,555,108	8,603,758
220								
221	501	Fuel Related-Non NPC						
222		P	S		4,028,247	-	4,115,548	-
223		P	SE		15,215,943	6,597,056	15,701,018	6,807,366
224		P	SE		-	-	-	-
225		P	SE		-	-	-	-
226		P	SE		2,888,332	1,252,271	2,950,929	1,279,411
227				B2	22,132,521	7,849,327	22,767,495	8,086,777
228								
229	501NPC	Fuel Related-NPC						
230		P	S		439,817	-	-	-
231		P	SE		673,602,868	292,048,670	561,117,503	243,279,280
232		P	SE		-	-	-	-
233		P	SE		-	-	-	-
234		P	SE		38,598,189	16,734,712	38,598,189	16,734,712
235				B2	712,640,874	308,783,382	599,715,693	260,013,992
236								
237		Total Fuel Related		B2	734,773,395	316,632,710	622,483,187	268,100,769
238								
239	502	Steam Expenses						
240		P	SG		74,134,628	32,617,382	76,139,122	33,499,309
241		P	SG		6,114,697	2,690,314	7,438,412	3,272,715
242		P	SG		-	-	-	-
243				B2	80,249,325	35,307,695	83,577,535	36,772,024
244								
245	503	Steam From Other Sources-Non-NPC						
246		P	SE		-	-	9,382	4,068
247				B2	-	-	9,382	4,068
248								
249	503NPC	Steam From Other Sources-NPC						
250		P	SE		4,836,772	2,097,041	4,497,520	1,949,954
251				B2	4,836,772	2,097,041	4,497,520	1,949,954
252								
253	505	Electric Expenses						
254		P	SG		1,223,111	538,138	1,249,691	549,833
255		P	SG		309,411	136,133	316,117	139,083
256		P	SG		-	-	-	-
257				B2	1,532,522	674,271	1,565,808	688,916
258								
259	506	Misc. Steam Expense						
260		P	S		-	-	-	-
261		P	SG		24,989,869	10,994,917	28,147,836	12,384,344
262		P	SG		-	-	(24,353,506)	(10,714,933)
263		P	SG		2,052,900	903,224	2,097,391	922,799
264				B2	27,042,769	11,898,142	5,891,721	2,592,210
265								
266	507	Rents						
267		P	SG		492,466	216,673	503,139	221,368
268		P	SG		-	-	-	-
269				B2	492,466	216,673	503,139	221,368
270								
271	510	Maint Supervision & Engineering						
272		P	SG		4,933,805	2,170,751	5,241,072	2,305,941
273		P	SG		-	-	-	-
274		P	SG		2,359,677	1,038,199	(3,680,990)	(1,619,544)
275				B2	7,293,482	3,208,949	1,560,082	686,397
276								
277								
278								
279	511	Maintenance of Structures						
280		P	SG		23,528,487	10,351,946	24,366,449	10,720,628
281		P	SG		4,086,250	1,797,848	4,454,938	1,960,061
282		P	SG		-	-	-	-
283				B2	27,614,737	12,149,794	28,821,386	12,680,689
284								
285	512	Maintenance of Boiler Plant						
286		P	SG		84,184,977	37,039,284	88,189,753	38,801,285
287		P	SG		4,854,765	2,135,975	4,946,083	2,176,153
288		P	SG		-	-	-	-
289				B2	89,039,742	39,175,259	93,135,836	40,977,438
290								
291	513	Maintenance of Electric Plant						
292		P	SG		38,453,187	16,918,440	40,199,991	17,686,990
293		P	SG		1,055,833	464,540	1,075,693	473,278
294		P	SG		-	-	-	-
295				B2	39,509,020	17,382,980	41,275,683	18,160,268

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
296								
297	514	Maintenance of Misc. Steam Plant						
298		P	SG		9,079,454	3,994,733	9,336,633	4,107,885
299		P	SG		1,277,520	562,077	1,426,070	627,435
300		P	SG		-	-	-	-
301				B2	10,356,974	4,556,810	10,762,703	4,735,320
302								
303		<b>Total Steam Power Generation</b>		<b>B2</b>	<b>1,040,566,325</b>	<b>451,142,931</b>	<b>913,639,089</b>	<b>396,173,179</b>
304	517	Operation Super & Engineering						
305		P	SG		-	-	-	-
306				B2	-	-	-	-
307								
308	518	Nuclear Fuel Expense						
309		P	SE		-	-	-	-
310								
311				B2	-	-	-	-
312								
313	519	Coolants and Water						
314		P	SG		-	-	-	-
315				B2	-	-	-	-
316								
317	520	Steam Expenses						
318		P	SG		-	-	-	-
319				B2	-	-	-	-
320								
321								
322								
323	523	Electric Expenses						
324		P	SG		-	-	-	-
325				B2	-	-	-	-
326								
327	524	Misc. Nuclear Expenses						
328		P	SG		-	-	-	-
329				B2	-	-	-	-
330								
331	528	Maintenance Super & Engineering						
332		P	SG		-	-	-	-
333				B2	-	-	-	-
334								
335	529	Maintenance of Structures						
336		P	SG		-	-	-	-
337				B2	-	-	-	-
338								
339	530	Maintenance of Reactor Plant						
340		P	SG		-	-	-	-
341				B2	-	-	-	-
342								
343	531	Maintenance of Electric Plant						
344		P	SG		-	-	-	-
345				B2	-	-	-	-
346								
347	532	Maintenance of Misc Nuclear						
348		P	SG		-	-	-	-
349				B2	-	-	-	-
350								
351		<b>Total Nuclear Power Generation</b>		<b>B2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
352								
353	535	Operation Super & Engineering						
354		P	SG		-	-	-	-
355		P	SG		-	-	-	-
356		P	SG		8,085,350	3,557,352	8,777,048	3,861,682
357		P	SG		1,377,416	606,029	1,840,764	809,890
358								
359				B2	9,462,766	4,163,380	10,617,812	4,671,572
360								
361	536	Water For Power						
362		P	DGP		-	-	-	-
363		P	SG		36,194	15,925	38,901	17,116
364		P	SG		-	-	-	-
365								
366				B2	36,194	15,925	38,901	17,116
367								
368	537	Hydraulic Expenses						
369		P	SG		-	-	-	-
370		P	SG		3,760,057	1,654,331	3,776,777	1,661,688
371		P	SG		313,252	137,823	312,532	137,506
372								
373				B2	4,073,308	1,792,154	4,089,309	1,799,194

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
374								
375	538	Electric Expenses						
376		P	DGP		-	-	-	-
377		P	SG		-	-	-	-
378		P	SG		-	-	-	-
379								
380				B2	-	-	-	-
381								
382	539	Misc. Hydro Expenses						
383		P	SG		-	-	-	-
384		P	SG		11,932,301	5,249,914	12,562,526	5,527,197
385		P	SG		8,106,211	3,566,530	8,628,344	3,796,256
386								
387								
388				B2	20,038,512	8,816,444	21,190,870	9,323,453
389								
390	540	Rents (Hydro Generation)						
391		P	DGP		-	-	-	-
392		P	SG		1,638,633	720,957	1,618,575	712,132
393		P	SG		57,739	25,404	57,032	25,092
394								
395				B2	1,696,372	746,361	1,675,606	737,225
396								
397	541	Maint Supervision & Engineering						
398		P	DGP		-	-	-	-
399		P	SG		381	168	389	171
400		P	SG		-	-	-	-
401								
402				B2	381	168	389	171
403								
404	542	Maintenance of Structures						
405		P	SG		-	-	-	-
406		P	SG		625,785	275,330	658,621	289,777
407		P	SG		20,932	9,209	22,261	9,794
408								
409				B2	646,717	284,539	680,882	299,571
410								
411								
412								
413								
414	543	Maintenance of Dams & Waterways						
415		P	SG		-	-	-	-
416		P	SG		1,095,817	482,132	1,150,535	506,207
417		P	SG		674,493	296,760	714,305	314,276
418								
419				B2	1,770,311	778,892	1,864,840	820,483
420								
421	544	Maintenance of Electric Plant						
422		P	SG		-	-	-	-
423		P	SG		1,619,288	712,446	1,728,322	760,419
424		P	SG		393,834	173,277	419,445	184,545
425								
426				B2	2,013,122	885,723	2,147,767	944,964
427								
428	545	Maintenance of Misc. Hydro Plant						
429		P	SG		-	-	-	-
430		P	SG		-	-	-	-
431		P	SG		3,698,810	1,627,384	3,850,950	1,694,322
432		P	SG		679,277	298,865	702,805	309,216
433								
434				B2	4,378,087	1,926,249	4,553,755	2,003,538
435								
436		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b>44,115,770</b>	<b>19,409,835</b>	<b>46,860,132</b>	<b>20,617,286</b>
437								
438	546	Operation Super & Engineering						
439		P	SG		355,808	156,546	357,288	157,198
440		P	SG		-	-	-	-
441		P	SG		-	-	-	-
442				B2	355,808	156,546	357,288	157,198
443								
444	547	Fuel-Non-NPC						
445		P	SE		-	-	-	-
446		P	SE		-	-	-	-
447				B2	-	-	-	-
448								
449	547NPC	Fuel-NPC						
450		P	SE		279,047,502	120,984,419	292,941,115	127,008,164
451		P	SE		1,160,580	503,184	1,160,580	503,184
452				B2	280,208,082	121,487,603	294,101,696	127,511,347

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
453								
454	548	Generation Expense						
455		P	SG		16,519,013	7,267,953	17,156,920	7,548,615
456		P	SG		734,954	323,362	784,740	345,266
457		P	SG		-	-	-	-
458				B2	17,253,968	7,591,314	17,941,660	7,893,881
459								
460	549	Miscellaneous Other						
461		P	S		103,230	-	107,340	-
462		P	SG		4,415,188	1,942,572	4,817,906	2,119,758
463		P	SG		3,297,027	1,450,609	3,341,465	1,470,161
464		P	SG		-	-	19,937,139	8,771,842
465		P	SG		-	-	-	-
466				B2	7,815,446	3,393,182	28,203,849	12,361,761
467								
468								
469								
470								
471	550	Rents						
472		P	S		383,836	-	384,979	-
473		P	SG		35,823	15,761	35,929	15,808
474		P	SG		2,814,392	1,238,262	2,822,774	1,241,950
475				B2	3,234,050	1,254,023	3,243,682	1,257,758
476								
477	551	Maint Supervision & Engineering						
478		P	SG		-	-	-	-
479				B2	-	-	-	-
480								
481	552	Maintenance of Structures						
482		P	SG		2,316,335	1,019,129	2,431,553	1,069,822
483		P	SG		58,078	25,553	62,555	27,523
484		P	SG		-	-	-	-
485				B2	2,374,413	1,044,682	2,494,108	1,097,345
486								
487	553	Maint of Generation & Electric Plant						
488		P	SG		4,248,958	1,869,435	4,465,753	1,964,820
489		P	SG		7,682,902	3,380,285	7,844,391	3,451,336
490		P	SG		-	-	-	-
491		P	SG		307,244	135,180	852,161	374,929
492				B2	12,239,103	5,384,899	13,162,304	5,791,085
493								
494	554	Maintenance of Misc. Other						
495		P	SG		1,887,493	830,450	1,928,045	848,291
496		P	SG		986,457	434,016	1,006,684	442,916
497		P	SG		123,631	54,394	130,954	57,616
498		P	SG		-	-	-	-
499				B2	2,997,580	1,318,860	3,065,682	1,348,823
500								
501		<b>Total Other Power Generation</b>		<b>B2</b>	<b>326,478,450</b>	<b>141,631,110</b>	<b>362,570,268</b>	<b>157,419,198</b>
502								
503								
504	555	Purchased Power-Non NPC						
505		DMSC	S		(51,540,008)	-	(51,540,008)	-
506					(51,540,008)	-	(51,540,008)	-
507								
508	555NPC	Purchased Power-NPC						
509		P	S		4,879,895	4,879,895	1,570,674	1,570,674
510		P	SE		(15,254,142)	(6,613,618)	50,516,280	21,901,944
511		Seasonal Co P	SG		695,109,638	305,830,850	549,248,927	241,655,786
512		P	DGP		-	-	-	-
513					684,735,392	304,097,128	601,335,881	265,128,405
514								
515		<b>Total Purchased Power</b>		<b>B2</b>	<b>633,195,384</b>	<b>304,097,128</b>	<b>549,795,873</b>	<b>265,128,405</b>
516								
517	556	System Control & Load Dispatch						
518		P	SG		770,619	339,053	818,521	360,129
519								
520				B2	770,619	339,053	818,521	360,129
521								
522								
523								
524	557	Other Expenses						
525		P	S		6,324,352	35,000	6,347,885	35,000
526		P	SG		38,258,906	16,832,962	43,625,467	19,194,114
527		P	SGCT		-	-	-	-
528		P	SE		10,002	4,337	10,032	4,349
529		P	SG		-	-	-	-
530		P	TROJP		-	-	-	-
531								
532				B2	44,593,260	16,872,298	49,983,384	19,233,463

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
533								
534	Embedded Cost Differentials							
535	Company Owned Hyd/P		DGP		-	-	-	-
536	Company Owned Hyd/P		SG		-	-	-	-
537	Mid-C Contract	P	MC		-	-	-	-
538	Mid-C Contract	P	SG		-	-	-	-
539	Existing QF Contracts	P	S		-	-	-	-
540	Existing QF Contracts	P	SG		-	-	-	-
541								
542								
543								
544								
545								
546								
547	2020 Protocol Adjustment							
548	Baseline ECD	P	S		(10,164,458)	-	(10,164,458)	-
549	WY QF Adjustment	P	S		(5,000,000)	-	(5,000,000)	-
550	2020 Protocol Adjustment				(15,164,458)	-	(15,164,458)	-
551								
552	<b>Total Other Power Supply</b>			<b>B2</b>	<b>663,394,806</b>	<b>321,308,479</b>	<b>585,433,320</b>	<b>284,721,997</b>
553								
554	<b>Total Production Expense</b>			<b>B2</b>	<b>2,074,555,350</b>	<b>933,492,355</b>	<b>1,908,502,809</b>	<b>858,931,660</b>
555								
556								
557	Summary of Production Expense by Factor							
558	S				(50,545,088)	4,914,896	(54,178,039)	1,605,675
559	SG				1,124,994,392	494,969,387	995,178,299	437,853,554
560	SE				1,000,106,046	433,608,072	967,502,548	419,472,432
561	SNPPH				-	-	-	-
562	TROJP				-	-	-	-
563	SGCT				-	-	-	-
564	DGP				-	-	-	-
565	DEU				-	-	-	-
566	DEP				-	-	-	-
567	SNPPS				-	-	-	-
568	SNPPO				-	-	-	-
569	DGU				-	-	-	-
570	MC				-	-	-	-
571	SSGCT				-	-	-	-
572	SSECT				-	-	-	-
573	SSGC				-	-	-	-
574	SSGCH				-	-	-	-
575	SSECH				-	-	-	-
576	Total Production Expense by Factor				2,074,555,350	933,492,355	1,908,502,809	858,931,660
577	560 Operation Supervision & Engineering							
578	T	SG			7,360,740	3,238,541	8,148,284	3,585,041
579	T	SG			-	-	(109,017)	(47,965)
580								
581				<b>B2</b>	<b>7,360,740</b>	<b>3,238,541</b>	<b>8,039,267</b>	<b>3,537,076</b>
582								
583	561 Load Dispatching							
584	T	SG			20,414,688	8,981,952	21,561,058	9,486,326
585								
586				<b>B2</b>	<b>20,414,688</b>	<b>8,981,952</b>	<b>21,561,058</b>	<b>9,486,326</b>
587	562 Station Expense							
588	T	SG			3,124,100	1,374,526	3,336,073	1,467,789
589								
590				<b>B2</b>	<b>3,124,100</b>	<b>1,374,526</b>	<b>3,336,073</b>	<b>1,467,789</b>
591								
592	563 Overhead Line Expense							
593	T	SG			1,089,585	479,390	1,148,116	505,142
594								
595				<b>B2</b>	<b>1,089,585</b>	<b>479,390</b>	<b>1,148,116</b>	<b>505,142</b>
596								
597	564 Underground Line Expense							
598	T	SG			-	-	-	-
599								
600				<b>B2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
601								
602	565 Transmission of Electricity by Others							
603	T	SG			-	-	-	-
604	T	SE			-	-	-	-
605								
606								
607	565NPC Transmission of Electricity by Others-NPC							
608	T	SG			140,890,496	61,988,293	139,772,070	61,496,214
609	T	SE			4,934,772	2,139,530	6,978,770	3,025,730
610					145,825,268	64,127,823	146,750,840	64,521,944
611								
612	Total Transmission of Electricity by Others			<b>B2</b>	<b>145,825,268</b>	<b>64,127,823</b>	<b>146,750,840</b>	<b>64,521,944</b>

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
613								
614	566	Misc. Transmission Expense						
615		T	SG		3,006,329	1,322,710	3,039,961	1,337,507
616								
617				B2	3,006,329	1,322,710	3,039,961	1,337,507
618								
619	567	Rents - Transmission						
620		T	SG		2,244,063	987,332	2,281,503	1,003,804
621								
622				B2	2,244,063	987,332	2,281,503	1,003,804
623								
624	568	Maint Supervision & Engineering						
625		T	SG		1,304,375	573,892	1,417,586	623,702
626								
627				B2	1,304,375	573,892	1,417,586	623,702
628								
629	569	Maintenance of Structures						
630		T	SG		5,788,188	2,546,658	6,147,606	2,704,793
631								
632				B2	5,788,188	2,546,658	6,147,606	2,704,793
633								
634	570	Maintenance of Station Equipment						
635		T	SG		11,796,851	5,190,319	12,594,405	5,541,223
636								
637				B2	11,796,851	5,190,319	12,594,405	5,541,223
638								
639	571	Maintenance of Overhead Lines						
640		T	SG		16,201,425	7,128,222	16,804,285	7,393,465
641		T	SG		-	-	-	-
642								
643				B2	16,201,425	7,128,222	16,804,285	7,393,465
644								
645	572	Maintenance of Underground Lines						
646		T	SG		57,535	25,314	60,703	26,708
647								
648				B2	57,535	25,314	60,703	26,708
649								
650	573	Maint of Misc. Transmission Plant						
651		T	SG		153,479	67,527	155,544	68,435
652								
653				B2	153,479	67,527	155,544	68,435
654								
655		<b>Total Transmission Expense</b>		<b>B2</b>	<b>218,366,627</b>	<b>96,044,207</b>	<b>223,336,947</b>	<b>98,217,915</b>
656								
657		Summary of Transmission Expense by Factor						
658		SE			4,934,772	2,139,530	6,978,770	3,025,730
659		SG			213,431,855	93,904,676	216,358,177	95,192,185
660		SNPT			-	-	-	-
661		Total Transmission Expense by Factor			218,366,627	96,044,207	223,336,947	98,217,915
662	580	Operation Supervision & Engineering						
663		DPW	S		1,272,172	411,440	1,368,318	399,610
664		DPW	SNPD		8,248,334	3,978,267	9,143,778	4,433,636
665				B2	9,520,507	4,389,707	10,512,095	4,833,246
666								
667	581	Load Dispatching						
668		DPW	S		-	-	-	-
669		DPW	SNPD		12,160,239	5,865,024	13,426,163	6,510,079
670				B2	12,160,239	5,865,024	13,426,163	6,510,079
671								
672	582	Station Expense						
673		DPW	S		4,704,744	2,156,017	4,982,925	2,288,694
674		DPW	SNPD		3,204	1,545	3,469	1,682
675				B2	4,707,948	2,157,562	4,986,395	2,290,376
676								
677	583	Overhead Line Expenses						
678		DPW	S		9,956,184	6,582,638	10,752,396	7,094,077
679		DPW	SNPD		163	79	180	87
680				B2	9,956,347	6,582,716	10,752,575	7,094,164
681								
682	584	Underground Line Expense						
683		DPW	S		621	130	634	133
684		DPW	SNPD		-	-	-	-
685				B2	621	130	634	133
686								
687	585	Street Lighting & Signal Systems						
688		DPW	S		-	-	-	-
689		DPW	SNPD		224,138	108,104	246,114	119,336
690				B2	224,138	108,104	246,114	119,336

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
691								
692	586	Meter Expenses						
693		DPW	S		2,513,774	807,078	2,729,770	877,471
694		DPW	SNPD		12,515	6,036	12,775	6,195
695				B2	<u>2,526,289</u>	<u>813,114</u>	<u>2,742,546</u>	<u>883,666</u>
696								
697	587	Customer Installation Expenses						
698		DPW	S		15,268,629	5,553,773	16,544,100	6,014,812
699		DPW	SNPD		-	-	-	-
700				B2	<u>15,268,629</u>	<u>5,553,773</u>	<u>16,544,100</u>	<u>6,014,812</u>
701								
702	588	Misc. Distribution Expenses						
703		DPW	S		(317,677)	(121,812)	(328,470)	(129,914)
704		DPW	SNPD		967,054	466,422	1,247,524	604,900
705				B2	<u>649,377</u>	<u>344,610</u>	<u>919,054</u>	<u>474,985</u>
706								
707	589	Rents						
708		DPW	S		2,871,522	476,830	2,972,955	510,672
709		DPW	SNPD		2,782	1,342	2,840	1,377
710				B2	<u>2,874,305</u>	<u>478,172</u>	<u>2,975,795</u>	<u>512,049</u>
711								
712	590	Maint Supervision & Engineering						
713		DPW	S		3,340,839	1,421,691	3,645,634	1,554,348
714		DPW	SNPD		3,040,352	1,466,397	3,306,520	1,603,265
715				B2	<u>6,381,191</u>	<u>2,888,087</u>	<u>6,952,153</u>	<u>3,157,613</u>
716								
717	591	Maintenance of Structures						
718		DPW	S		2,231,776	1,009,728	2,250,355	1,018,134
719		DPW	SNPD		126,767	61,141	127,822	61,978
720				B2	<u>2,358,542</u>	<u>1,070,869</u>	<u>2,378,177</u>	<u>1,080,112</u>
721								
722	592	Maintenance of Station Equipment						
723		DPW	S		7,846,621	3,042,333	8,456,538	3,274,745
724		DPW	SNPD		1,818,726	877,193	1,986,346	963,139
725				B2	<u>9,665,348</u>	<u>3,919,526</u>	<u>10,442,883</u>	<u>4,237,885</u>
726	593	Maintenance of Overhead Lines						
727		DPW	S		86,403,928	29,792,494	93,292,525	32,553,260
728		DPW	SNPD		2,245,821	1,083,186	2,402,800	1,165,070
729				B2	<u>88,649,749</u>	<u>30,875,680</u>	<u>95,695,325</u>	<u>33,718,330</u>
730								
731	594	Maintenance of Underground Lines						
732		DPW	S		27,316,639	15,935,491	28,776,942	16,736,207
733		DPW	SNPD		9,897	4,773	10,628	5,153
734				B2	<u>27,326,536</u>	<u>15,940,265</u>	<u>28,787,571</u>	<u>16,741,361</u>
735								
736	595	Maintenance of Line Transformers						
737		DPW	S		-	-	-	-
738		DPW	SNPD		1,003,084	483,799	1,091,784	529,384
739				B2	<u>1,003,084</u>	<u>483,799</u>	<u>1,091,784</u>	<u>529,384</u>
740								
741	596	Maint of Street Lighting & Signal Sys.						
742		DPW	S		2,503,642	909,979	2,645,713	935,756
743		DPW	SNPD		-	-	-	-
744				B2	<u>2,503,642</u>	<u>909,979</u>	<u>2,645,713</u>	<u>935,756</u>
745								
746	597	Maintenance of Meters						
747		DPW	S		626,978	239,425	677,026	258,605
748		DPW	SNPD		(97,691)	(47,117)	(109,109)	(52,905)
749				B2	<u>529,287</u>	<u>192,308</u>	<u>567,917</u>	<u>205,701</u>
750								
751	598	Maint of Misc. Distribution Plant						
752		DPW	S		1,994,419	641,798	2,017,129	647,141
753		DPW	SNPD		4,461,583	2,151,873	4,635,044	2,247,441
754				B2	<u>6,456,002</u>	<u>2,793,670</u>	<u>6,652,173</u>	<u>2,894,581</u>
755								
756		<b>Total Distribution Expense</b>		<b>B2</b>	<b><u>202,761,779</u></b>	<b><u>85,367,097</u></b>	<b><u>218,319,167</u></b>	<b><u>92,233,567</u></b>
757								
758								
759		Summary of Distribution Expense by Factor						
760		S			168,534,811	68,859,034	180,784,490	74,033,749
761		SNPD			34,226,968	16,508,063	37,534,677	18,199,818
762								
763		Total Distribution Expense by Factor			<u>202,761,779</u>	<u>85,367,097</u>	<u>218,319,167</u>	<u>92,233,567</u>
764								
765	901	Supervision						
766		CUST	S		470	-	484	-
767		CUST	CN		2,281,716	1,090,875	2,478,072	1,184,751
768				B2	<u>2,282,185</u>	<u>1,090,875</u>	<u>2,478,556</u>	<u>1,184,751</u>

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
769								
770	902	Meter Reading Expense						
771		CUST	S		13,955,934	4,733,733	15,128,757	5,142,173
772		CUST	CN		639,888	305,927	692,620	331,138
773				B2	14,595,821	5,039,660	15,821,377	5,473,311
774								
775	903	Customer Receipts & Collections						
776		CUST	S		5,770,890	2,935,574	6,282,294	3,210,093
777		CUST	CN		40,794,666	19,503,683	44,050,866	21,060,453
778				B2	46,565,556	22,439,257	50,333,160	24,270,546
779								
780	904	Uncollectible Accounts						
781		CUST	S		12,079,917	3,868,502	12,475,317	4,012,290
782		P	SG		-	-	-	-
783		CUST	CN		988,334	472,517	1,018,619	486,995
784				B2	13,068,251	4,341,019	13,493,936	4,499,285
785								
786	905	Misc. Customer Accounts Expense						
787		CUST	S		329,926	329,926	340,035	340,035
788		CUST	CN		17,945	8,579	18,494	8,842
789				B2	347,870	338,505	358,529	348,877
790								
791		<b>Total Customer Accounts Expense</b>		<b>B2</b>	<b>76,859,684</b>	<b>33,249,315</b>	<b>82,485,558</b>	<b>35,776,770</b>
792								
793		Summary of Customer Accts Exp by Factor						
794		S			32,137,136	11,867,734	34,226,887	12,704,591
795		CN			44,722,548	21,381,580	48,258,671	23,072,179
796		SG			-	-	-	-
797		<b>Total Customer Accounts Expense by Factor</b>			<b>76,859,684</b>	<b>33,249,315</b>	<b>82,485,558</b>	<b>35,776,770</b>
798								
799	907	Supervision						
800		CUST	S		-	-	-	-
801		CUST	CN		6,737	3,221	6,139	2,935
802				B2	6,737	3,221	6,139	2,935
803								
804	908	Customer Assistance						
805		CUST	S		92,521,120	2,655,759	94,889,538	2,923,217
806		CUST	CN		2,701,777	1,291,703	2,947,663	1,409,260
807								
808								
809				B2	95,222,898	3,947,463	97,837,201	4,332,476
810								
811	909	Informational & Instructional Adv						
812		CUST	S		3,446,996	1,189,567	3,515,083	1,221,628
813		CUST	CN		2,863,520	1,369,031	3,026,182	1,446,799
814				B2	6,310,516	2,558,598	6,541,265	2,668,427
815								
816	910	Misc. Customer Service						
817		CUST	S		-	-	-	-
818		CUST	CN		4,533	2,167	4,886	2,336
819								
820				B2	4,533	2,167	4,886	2,336
821								
822		<b>Total Customer Service Expense</b>		<b>B2</b>	<b>101,544,683</b>	<b>6,511,449</b>	<b>104,389,491</b>	<b>7,006,175</b>
823								
824								
825		Summary of Customer Service Exp by Factor						
826		S			95,968,117	3,845,326	98,404,621	4,144,845
827		CN			5,576,566	2,666,123	5,984,870	2,861,330
828								
829		<b>Total Customer Service Expense by Factor</b>		<b>B2</b>	<b>101,544,683</b>	<b>6,511,449</b>	<b>104,389,491</b>	<b>7,006,175</b>
830								
831								
832	911	Supervision						
833		CUST	S		-	-	-	-
834		CUST	CN		-	-	-	-
835				B2	-	-	-	-
836								
837	912	Demonstration & Selling Expense						
838		CUST	S		-	-	-	-
839		CUST	CN		-	-	-	-
840				B2	-	-	-	-
841								
842	913	Advertising Expense						
843		CUST	S		-	-	-	-
844		CUST	CN		-	-	-	-
845				B2	-	-	-	-

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
846								
847	916	Misc. Sales Expense						
848		CUST	S		-	-	-	-
849		CUST	CN		-	-	-	-
850				B2	-	-	-	-
851								
852		<b>Total Sales Expense</b>		<b>B2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
853								
854								
855		Total Sales Expense by Factor						
856		S			-	-	-	-
857		CN			-	-	-	-
858		Total Sales Expense by Factor			-	-	-	-
859								
860		<b>Total Customer Service Exp Including Sales</b>		<b>B2</b>	<b>101,544,683</b>	<b>6,511,449</b>	<b>104,389,491</b>	<b>7,006,175</b>
861	920	Administrative & General Salaries						
862		PTD	S		15	-	2,472	374
863		CUST	CN		-	-	-	-
864		PTD	SO		76,578,643	33,234,006	84,695,698	37,007,379
865				B2	76,578,659	33,234,006	84,698,170	37,007,753
866								
867	921	Office Supplies & expenses						
868		PTD	S		253,211	123,657	259,700	126,826
869		CUST	CN		86,952	41,571	89,180	42,637
870		PTD	SO		9,254,192	4,016,183	11,032,919	4,820,781
871				B2	9,594,354	4,181,411	11,381,799	4,990,243
872								
873	922	A&G Expenses Transferred						
874		PTD	S		-	-	-	-
875		CUST	CN		-	-	-	-
876		PTD	SO		(34,578,091)	(15,006,383)	(37,511,246)	(16,390,359)
877				B2	(34,578,091)	(15,006,383)	(37,511,246)	(16,390,359)
878								
879	923	Outside Services						
880		PTD	S		1,671,720	1,258,081	1,732,105	1,303,525
881		CUST	CN		-	-	-	-
882		PTD	SO		20,368,325	8,839,554	21,104,060	9,221,318
883				B2	22,040,045	10,097,635	22,836,165	10,524,843
884								
885	924	Property Insurance						
886		PT	S		10,192,677	2,152,236	8,514,052	473,610
887		PT	SG		-	-	-	-
888		PTD	SO		4,737,084	2,055,825	3,257,784	1,423,473
889				B2	14,929,761	4,208,061	11,771,835	1,897,083
890								
891	925	Injuries & Damages						
892		PTD	S		1,845,855	-	1,845,855	-
893		PTD	SO		6,250,814	2,712,761	13,197,758	5,766,697
894				B2	8,096,669	2,712,761	15,043,613	5,766,697
895								
896	926	Employee Pensions & Benefits						
897		LABOR	S		448,380	-	478,280	-
898		CUST	CN		-	-	-	-
899		LABOR	SO		101,775,992	44,169,285	108,562,883	47,436,031
900				B2	102,224,372	44,169,285	109,041,163	47,436,031
901								
902	927	Franchise Requirements						
903		DMSC	S		-	-	-	-
904		DMSC	SO		-	-	-	-
905				B2	-	-	-	-
906								
907	928	Regulatory Commission Expense						
908		DMSC	S		14,999,576	6,488,292	15,495,989	6,690,524
909		P	SE		-	-	-	-
910		DMSC	SO		5,479,721	2,378,118	5,679,206	2,481,502
911		FERC	SG		5,126,539	2,255,549	5,280,955	2,323,488
912				B2	25,605,836	11,121,959	26,456,150	11,495,514
913								
914	929	Duplicate Charges						
915		LABOR	S		-	-	-	-
916		LABOR	SO		(130,646,461)	(56,698,644)	(137,042,390)	(59,880,015)
917				B2	(130,646,461)	(56,698,644)	(137,042,390)	(59,880,015)
918								
919	930	Misc General Expenses						
920		PTD	S		55,230	20,000	56,072	20,305
921		CUST	CN		-	-	-	-
922		P	SG		-	-	-	-
923		LABOR	SO		2,243,870	973,807	2,278,064	995,389
924				B2	2,299,100	993,807	2,334,135	1,015,694

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
925								
926	931	Rents						
927		PTD	S		362,675	9,974	376,659	10,359
928		PTD	SO		2,178,624	945,491	2,262,629	988,645
929				B2	2,541,299	955,465	2,639,288	999,004
930								
931	935	Maintenance of General Plant						
932		G	S		428,431	97,430	432,881	98,105
933		CUST	CN		50,456	24,123	50,806	24,290
934		G	SO		23,958,481	10,397,629	24,330,480	10,631,086
935				B2	24,437,368	10,519,182	24,814,167	10,753,481
936								
937		<b>Total Administrative &amp; General Expense</b>		B2	<b>123,122,911</b>	<b>50,488,544</b>	<b>136,462,850</b>	<b>55,615,970</b>
938								
939		Summary of A&G Expense by Factor						
940		S			30,257,770	10,149,670	29,194,064	8,723,628
941		SE			-	-	-	-
942		SO			87,601,195	38,017,631	101,847,845	44,501,927
943		SG			5,126,539	2,255,549	5,280,955	2,323,488
944		CN			137,408	65,694	139,986	66,927
945		<b>Total A&amp;G Expense by Factor</b>			<b>123,122,911</b>	<b>50,488,544</b>	<b>136,462,850</b>	<b>55,615,970</b>
946								
947		<b>Total O&amp;M Expense</b>		B2	<b>2,797,211,034</b>	<b>1,205,152,965</b>	<b>2,673,496,821</b>	<b>1,147,782,057</b>
948	403SP	Steam Depreciation						
949		P	SG		30,098,077	13,242,401	50,607,867	22,266,195
950		P	SG		29,477,833	12,969,509	37,620,625	16,552,134
951		P	SG		170,783,645	75,140,531	243,780,111	107,257,150
952		P	SG		15,154,392	6,667,553	-	-
953				B3	245,513,947	108,019,994	332,008,603	146,075,479
954								
955	403NP	Nuclear Depreciation						
956		P	SG		-	-	-	-
957				B3	-	-	-	-
958								
959	403HP	Hydro Depreciation						
960		P	SG		(17,573,171)	(7,731,756)	4,059,159	1,785,929
961		P	SG		1,372,186	603,727	1,296,853	570,583
962		P	SG		51,635,992	22,718,545	25,648,639	11,284,759
963		P	SG		6,080,620	2,675,321	7,287,118	3,206,149
964				B3	41,515,627	18,265,837	38,291,769	16,847,420
965								
966	403OP	Other Production Depreciation						
967		P	SG		-	-	-	-
968		P	SG		57,807,314	25,433,772	68,856,986	30,295,351
969		P	SG		3,263,691	1,435,942	4,148,758	1,825,350
970		P	SG		67,194,413	29,563,861	170,577,172	75,049,688
971				B3	128,265,418	56,433,575	243,582,916	107,170,389
972								
973	403TP	Transmission Depreciation						
974		T	SG		8,646,935	3,804,435	8,156,895	3,588,830
975		T	SG		10,802,100	4,752,654	10,352,004	4,554,623
976		T	SG		93,058,624	40,943,466	112,702,821	49,586,421
977				B3	112,507,659	49,500,555	131,211,720	57,729,874
978								
979								
980								
981	403	Distribution Depreciation						
982	360	Land & Land Rights	DPW	S	429,065	184,689	809,165	454,945
983	361	Structures	DPW	S	2,115,833	960,159	2,841,785	1,476,319
984	362	Station Equipment	DPW	S	(3,638,677)	(10,997,659)	2,463,668	(6,658,820)
985	363	Storage Battery Eq.	DPW	S	-	-	-	-
986	364	Poles & Towers	DPW	S	44,079,600	14,324,521	51,438,474	19,556,767
987	365	OH Conductors	DPW	S	20,849,815	6,819,390	25,527,545	10,145,311
988	366	UG Conduit	DPW	S	9,604,186	5,331,334	11,927,629	6,983,329
989	367	UG Conductor	DPW	S	22,509,453	14,361,486	27,941,633	18,223,830
990	368	Line Trans	DPW	S	34,758,471	13,031,357	43,114,313	18,972,458
991	369	Services	DPW	S	19,400,498	7,601,132	24,403,318	11,158,196
992	370	Meters	DPW	S	9,134,491	3,626,551	10,545,048	4,629,474
993	371	Inst Cust Prem	DPW	S	496,454	269,410	548,943	306,730
994	372	Leased Property	DPW	S	-	-	-	-
995	373	Street Lighting	DPW	S	2,242,102	1,044,455	2,615,597	1,310,014
996				B3	161,981,289	56,556,825	204,177,117	86,558,553



2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1077	404HP	Amortization of Other Electric Plant						
1078		P	SG		311,696	137,138	311,696	137,138
1079		P	SG		-	-	-	-
1080		P	SG		-	-	-	-
1081				B4	311,696	137,138	311,696	137,138
1082								
1083	<b>Total Amortization of Limited Term Plant</b>			<b>B4</b>	<b>50,041,742</b>	<b>18,328,395</b>	<b>51,564,818</b>	<b>23,379,277</b>
1084								
1085								
1086	405	Amortization of Other Electric Plant						
1087		GP	S		-	-	-	-
1088								
1089				B4	-	-	-	-
1090								
1091	406	Amortization of Plant Acquisition Adj						
1092		P	S		301,635	301,635	301,635	301,635
1093		P	SG		-	-	-	-
1094		P	SG		-	-	-	-
1095		P	SG		4,781,559	2,103,767	4,781,559	2,103,767
1096		P	SO		-	-	-	-
1097				B4	5,083,195	2,405,402	5,083,195	2,405,402
1098	407	Amort of Prop Losses, Unrec Plant, etc						
1099		DPW	S		124,290	-	(35,669,881)	(36,226,335)
1100		GP	SO		-	-	-	-
1101		P	SG-P		-	-	-	-
1102		P	SE		-	-	-	-
1103		P	SG		-	-	40,417,654	17,782,757
1104		P	TROJP		-	-	-	-
1105				B4	124,290	-	4,747,773	(18,443,578)
1106								
1107	<b>Total Amortization Expense</b>			<b>B4</b>	<b>55,249,227</b>	<b>20,733,797</b>	<b>61,395,786</b>	<b>7,341,101</b>
1108								
1109								
1110								
1111	Summary of Amortization Expense by Factor							
1112		S			1,847,486	(3,106,872)	(26,226,911)	(31,606,027)
1113		SE			-	-	-	-
1114		TROJP			-	-	-	-
1115		DGP			-	-	-	-
1116		DGU			-	-	-	-
1117		SO			11,664,046	5,062,024	20,252,289	8,849,141
1118		SSGCT			-	-	-	-
1119		SSGCH			-	-	-	-
1120		CN			10,889,663	5,206,282	11,980,746	5,727,922
1121		SG			30,848,033	13,572,363	55,389,661	24,370,065
1122	Total Amortization Expense by Factor				55,249,227	20,733,797	61,395,786	7,341,101
1123	408	Taxes Other Than Income						
1124		DMSC	S		35,083,450	-	35,083,450	-
1125		GP	GPS		148,792,508	64,573,762	181,331,121	79,231,764
1126		GP	SO		12,307,544	5,341,293	12,307,544	5,377,722
1127		P	SE		902,710	391,381	902,710	391,381
1128		P	SG		2,050,814	902,307	2,309,486	1,016,116
1129		DMSC	OPRV-ID		-	-	-	-
1130		GP	EXCTAX		-	-	-	-
1131		GP	SG		-	-	-	-
1132								
1133								
1134								
1135	<b>Total Taxes Other Than Income</b>			<b>B5</b>	<b>199,137,026</b>	<b>71,208,743</b>	<b>231,934,311</b>	<b>86,016,983</b>
1136								
1137								
1138	41140	Deferred Investment Tax Credit - Fed						
1139		PTD	DGU		(2,738,724)	(2,284,953)	(1,339,178)	(1,117,294)
1140								
1141				B7	(2,738,724)	(2,284,953)	(1,339,178)	(1,117,294)
1142								
1143	41141	Deferred Investment Tax Credit - Idaho						
1144		PTD	DGU		-	-	-	-
1145								
1146				B7	-	-	-	-
1147								
1148	<b>Total Deferred ITC</b>			<b>B7</b>	<b>(2,738,724)</b>	<b>(2,284,953)</b>	<b>(1,339,178)</b>	<b>(1,117,294)</b>
1149								
1150								
1151	427	Interest on Long-Term Debt						
1152		GP	S		-	-	398,235,430	173,591,734
1153		GP	SNP		369,853,259	165,829,978	-	-
1154				B6	369,853,259	165,829,978	398,235,430	173,591,734

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1155								
1156	428	Amortization of Debt Disc & Exp						
1157		GP	SNP		4,475,935	2,006,861	4,475,935	1,985,048
1158				B6	4,475,935	2,006,861	4,475,935	1,985,048
1159								
1160	429	Amortization of Premium on Debt						
1161		GP	SNP		(11,026)	(4,944)	(11,026)	(4,890)
1162				B6	(11,026)	(4,944)	(11,026)	(4,890)
1163								
1164	431	Other Interest Expense						
1165		NUTIL	OTH		-	-	-	-
1166		GP	SO		-	-	-	-
1167		GP	SNP		24,622,419	11,039,879	24,622,419	10,919,884
1168				B6	24,622,419	11,039,879	24,622,419	10,919,884
1169								
1170	432	AFUDC - Borrowed						
1171		GP	SNP		(36,284,269)	(16,268,667)	(36,284,269)	(16,091,839)
1172					(36,284,269)	(16,268,667)	(36,284,269)	(16,091,839)
1173								
1174		Total Elec. Interest Deductions for Tax		B6	362,656,318	162,603,108	391,038,490	170,399,937
1175								
1176		Non-Regulated Portion of Interest						
1177		427 NUTIL	NUTIL		-	-	-	-
1178		428 NUTIL	NUTIL		-	-	-	-
1179		429 NUTIL	NUTIL		-	-	-	-
1180		431 NUTIL	NUTIL		-	-	-	-
1181								
1182		Total Non-Regulated Interest			-	-	-	-
1183								
1184		Total Interest Deductions for Tax		B6	362,656,318	162,603,108	391,038,490	170,399,937
1185								
1186								
1187	419	Interest & Dividends						
1188		GP	S		-	-	-	-
1189		GP	SNP		(72,317,120)	(32,424,607)	(45,834,876)	(20,327,471)
1190		Total Operating Deductions for Tax		B6	(72,317,120)	(32,424,607)	(45,834,876)	(20,327,471)
1191								
1192								
1193	41010	Deferred Income Tax - Federal-DR						
1194		GP	S		9,824,503	(147,191)	(7,862,372)	(40,084)
1195		P	TROJD		-	-	-	-
1196		PT	SG		92,718	40,794	92,718	40,794
1197		LABOR	SO		6,994,325	3,035,434	5,886,990	2,572,292
1198		GP	SNP		26,635,962	11,942,685	17,331,350	7,686,342
1199		P	SE		1,338,953	580,519	46,844	20,310
1200		PT	SG		38,372,712	16,883,033	211,532,317	93,068,927
1201		GP	GPS		22,217,020	9,641,860	10,080,561	4,404,653
1202		DITEXP	DITEXP		-	-	-	-
1203		CUST	BADDEBT		-	-	-	-
1204		CUST	CN		-	-	-	-
1205		IBT	IBT		-	-	-	-
1206		DPW	CIAC		-	-	-	-
1207		GP	SCHMDEXP		-	-	-	-
1208		TAXDEPR	TAXDEPR		168,270,646	75,639,012	203,731,435	91,578,923
1209		DPW	SNPD		(251,156)	(121,135)	1	0
1210				B7	273,495,683	117,495,011	440,839,844	199,332,156
1211								
1212								
1213								
1214	41110	Deferred Income Tax - Federal-CR						
1215		GP	S		(27,497,443)	(4,882,048)	(24,557,125)	(11,431,073)
1216		P	SE		(6,292,526)	(2,728,201)	(356,481)	(154,557)
1217		PT	SG		(348,782)	(153,455)	(348,782)	(153,455)
1218		GP	SNP		(16,729,475)	(7,500,944)	(10,284,908)	(4,561,290)
1219		PT	SG		1,734,106	762,963	(37,586,472)	(16,537,107)
1220		GP	GPS		427,029	185,324	-	-
1221		LABOR	SO		(175,169)	(76,021)	(4,308,954)	(1,882,777)
1222		PT	SNPD		(583,210)	(281,289)	-	-
1223		CUST	BADDEBT		(12,823)	(4,260)	(0)	(0)
1224		P	SGCT		-	-	-	-
1225		DITEXP	DITEXP		-	-	-	-
1226		P	TROJD		14,957	6,564	(1)	(0)
1227		IBT	IBT		-	-	-	-
1228		DPW	CIAC		(28,260,436)	(13,630,335)	(15,122,760)	(7,332,725)
1229		GP	SCHMDEXP		(231,975,121)	(96,816,873)	(241,630,792)	(105,238,357)
1230		TAXDEPR	TAXDEPR		-	-	-	-
1231				B7	(309,698,894)	(125,118,574)	(334,196,275)	(147,291,341)
1232								
1233		<b>Total Deferred Income Taxes</b>		<b>B7</b>	<b>(36,203,211)</b>	<b>(7,623,563)</b>	<b>106,643,569</b>	<b>52,040,815</b>

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1234	SCHMAF	Additions - Flow Through						
1235		SCHMAF	S		-	-	-	-
1236		SCHMAF	SNP		-	-	-	-
1237		SCHMAF	SO		-	-	-	-
1238		SCHMAF	SE		-	-	-	-
1239		SCHMAF	TROJP		-	-	-	-
1240		SCHMAF	SG		-	-	-	-
1241				B6	-	-	-	-
1242					-	-	-	-
1243	SCHMAP	Additions - Permanent						
1244		P	S		-	-	-	-
1245		P	SE		93,520	40,547	45,960	19,926
1246		LABOR	SNP		-	-	-	-
1247		SCHMAP-SO	SO		3,059,827	1,327,920	3,240,659	1,415,990
1248		SCHMAP	SG		-	-	-	-
1249		DPW	SCHMDEXP		147,603	61,603	99,165	43,190
1250				B6	3,300,949	1,430,070	3,385,783	1,479,106
1251					-	-	-	-
1252	SCHMAT	Additions - Temporary						
1253		SCHMAT-SITUS	S		10,237,260	(291,300)	(120,867,966)	(32,085,951)
1254		P	SGCT		-	-	-	-
1255		DPW	CIAC		114,942,433	55,438,065	61,508,140	29,824,072
1256		SCHMAT-SNP	SNP		68,043,062	30,508,260	41,831,356	18,551,936
1257		P	TROJD		(60,836)	(26,697)	0	0
1258		P	SG		-	-	-	-
1259		SCHMAT-SE	SE		25,593,317	11,096,292	1,449,899	628,621
1260		P	SG		(7,047,194)	(3,100,589)	156,308,809	68,771,965
1261		SCHMAT-GPS	GPS		(1,736,838)	(753,762)	(0)	(0)
1262		SCHMAT-SO	SO		712,466	309,200	17,525,624	7,657,737
1263		SCHMAT-SNP	SNPD		2,372,063	1,144,074	0	0
1264		CUST	BADDEBT		52,155	17,325	(0)	(0)
1265		P	TAXDEPR		-	-	-	-
1266		BOOKDEPR	SCHMDEXP		943,502,238	393,779,022	982,774,326	428,031,354
1267				B6	1,156,610,125	488,119,889	1,140,530,188	521,379,734
1268					-	-	-	-
1269	TOTAL SCHEDULE - M ADDITIONS			B6	1,159,911,074	489,549,959	1,143,915,971	522,858,841
1270					-	-	-	-
1271	SCHMDF	Deductions - Flow Through						
1272		SCHMDF	S		-	-	-	-
1273		SCHMDF	DGP		-	-	-	-
1274		SCHMDF	DGU		-	-	-	-
1275				B6	-	-	-	-
1276	SCHMDP	Deductions - Permanent						
1277		SCHMDP	S		-	-	-	-
1278		P	SE		4,099,703	1,777,476	3,962,306	1,717,906
1279		PTD	SNP		107,935	48,394	107,935	47,868
1280		BOOKDEPR	SCHMDEXP		-	-	-	-
1281		P	SG		-	-	-	-
1282		SCHMDP-SO	SO		-	-	-	-
1283				B6	4,207,638	1,825,870	4,070,241	1,765,774
1284					-	-	-	-
1285	SCHMDT	Deductions - Temporary						
1286		GP	S		39,958,772	(598,675)	(31,978,286)	(163,043)
1287		CUST	BADDEBT		-	-	-	-
1288		SCHMDT-SNP	SNP		108,335,285	48,573,961	70,491,048	31,262,324
1289		CUST	CN		-	-	-	-
1290		SCHMDT	SG		377,111	165,920	377,111	165,920
1291		CUST	DGP		-	-	-	-
1292		P	SE		5,445,869	2,361,122	190,533	82,608
1293		SCHMDT-SG	SG		156,071,656	68,667,624	860,356,128	378,535,171
1294		SCHMDT-GPS	GPS		90,362,310	39,215,915	41,000,228	17,914,853
1295		SCHMDT-SO	SO		28,447,716	12,345,891	23,943,903	10,462,173
1296		TAXDEPR	TAXDEPR		684,399,818	307,643,236	828,627,928	372,474,934
1297		DPW	SNPD		(1,021,517)	(492,690)	1	0
1298				B6	1,112,377,019	477,882,304	1,793,008,593	810,734,941
1299					-	-	-	-
1300	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,116,584,657	479,708,174	1,797,078,834	812,500,715
1301					-	-	-	-
1302	<b>TOTAL SCHEDULE - M ADJUSTMENTS</b>			<b>B6</b>	<b>43,326,417</b>	<b>9,841,785</b>	<b>(653,162,863)</b>	<b>(289,641,874)</b>
1303					-	-	-	-
1304					-	-	-	-
1305					-	-	-	-
1306	40911	State Income Taxes						
1307		IBT			47,186,904	18,890,291	7,741,165	3,273,601
1308		IBT	IBT		-	-	-	-
1309		PTC	P		-	-	-	-
1310		IBT	IBT		-	-	-	-
1311	<b>Total State Tax Expense</b>				<b>47,186,904</b>	<b>18,890,291</b>	<b>7,741,165</b>	<b>3,273,601</b>
1312					-	-	-	-
1313					-	-	-	-

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1314	Calculation of Taxable Income:							
1315	Operating Revenues				5,065,709,138	2,137,078,899	5,133,192,393	2,187,433,601
1316	Operating Deductions:							
1317	O & M Expenses				2,797,211,034	1,205,152,965	2,673,496,821	1,147,782,057
1318	Depreciation Expense				731,135,346	305,145,817	997,078,596	434,261,346
1319	Amortization Expense				55,249,227	20,733,797	61,395,786	7,341,101
1320	Taxes Other Than Income				199,137,026	71,208,743	231,934,311	86,016,983
1321	Interest & Dividends (AFUDC-Equity)				(72,317,120)	(32,424,607)	(45,834,876)	(20,327,471)
1322	Misc Revenue & Expense				(3,395,390)	(1,584,840)	410,159	212,020
1323	Total Operating Deductions							
1324					3,707,020,124	1,568,231,876	3,918,480,797	1,655,286,035
1324	Other Deductions:							
1325	Interest Deductions				362,656,318	162,603,108	391,038,490	170,399,937
1326	Interest on PCRBS				-	-	-	-
1327	Schedule M Adjustments				43,326,417	9,841,785	(653,162,863)	(289,641,874)
1328								
1329	Income Before State Taxes							
1330					1,039,359,113	416,085,700	170,510,243	72,105,755
1331	State Income Taxes							
1332					47,186,904	18,890,291	7,741,165	3,273,601
1333	Total Taxable Income							
1334					992,172,209	397,195,409	162,769,078	68,832,153
1335	Tax Rate							
1336					21.0%	21.0%	21.0%	21.0%
1337	Federal Income Tax - Calculated							
1338					208,356,164	83,411,036	34,181,506	14,454,752
1339	Adjustments to Calculated Tax:							
1340	40910	P	SE		(65,560)	(28,424)	(18,000)	(7,804)
1341	40910	PTC	SG		(27,792,500)	(12,228,005)	(193,466,579)	(85,120,454)
1342	40910	P	SO		(18,459)	(8,011)	(2,659)	(1,162)
1343	40910	IRS Settle	LABOR	S	-	-	-	-
1344	Federal Income Tax Expense							
1345					180,479,645	71,146,596	(159,305,732)	(70,674,668)
1346	Total Operating Expenses							
1347					3,968,061,858	1,680,784,854	3,918,055,497	1,659,135,961
1347	310	Land and Land Rights						
1348		P	SG		2,327,849	1,024,195	2,327,849	1,024,195
1349		P	SG		33,837,468	14,887,640	33,837,468	14,887,640
1350		P	SG		54,188,889	23,841,755	54,188,889	23,841,755
1351		P	S		-	-	-	-
1352		P	SG		2,635,317	1,159,473	2,635,317	1,159,473
1353				B8	92,989,523	40,913,064	92,989,523	40,913,064
1354								
1355	311	Structures and Improvements						
1356		P	SG		227,107,006	99,921,401	227,107,006	99,921,401
1357		P	SG		314,002,985	138,153,457	314,002,985	138,153,457
1358		P	SG		431,529,571	189,862,215	431,529,571	189,862,215
1359		P	SG		65,503,822	28,820,043	65,503,822	28,820,043
1360				B8	1,038,143,383	456,757,116	1,038,143,383	456,757,116
1361								
1362	312	Boiler Plant Equipment						
1363		P	SG		591,792,444	260,373,869	580,936,316	255,597,445
1364		P	SG		470,343,514	206,939,379	456,622,562	200,902,503
1365		P	SG		3,209,916,266	1,412,282,849	2,782,304,246	1,224,144,259
1366		P	SG		341,946,986	150,448,119	340,600,147	149,855,543
1367				B8	4,613,999,209	2,030,044,216	4,160,463,271	1,830,499,750
1368								
1369	314	Turbogenerator Units						
1370		P	SG		109,651,372	48,243,860	109,651,372	48,243,860
1371		P	SG		109,802,624	48,310,408	109,802,624	48,310,408
1372		P	SG		712,634,145	313,541,194	712,634,145	313,541,194
1373		P	SG		69,082,461	30,394,554	69,082,461	30,394,554
1374				B8	1,001,170,601	440,490,017	1,001,170,601	440,490,017
1375								
1376	315	Accessory Electric Equipment						
1377		P	SG		86,087,278	37,876,249	86,087,278	37,876,249
1378		P	SG		133,435,263	58,708,177	133,435,263	58,708,177
1379		P	SG		200,294,220	88,124,446	200,294,220	88,124,446
1380		P	SG		68,703,253	30,227,712	68,703,253	30,227,712
1381				B8	488,520,013	214,936,584	488,520,013	214,936,584
1382								
1383								
1384								
1385	316	Misc Power Plant Equipment						
1386		P	SG		2,592,891	1,140,807	2,592,891	1,140,807
1387		P	SG		4,947,418	2,176,740	4,947,418	2,176,740
1388		P	SG		21,579,754	9,494,552	21,579,754	9,494,552
1389		P	SG		4,139,401	1,821,233	4,139,401	1,821,233
1390				B8	33,259,464	14,633,332	33,259,464	14,633,332

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1391								
1392	317	Steam Plant ARO						
1393		P	S		-	-	-	-
1394				B8	-	-	-	-
1395								
1396	SP	Unclassified Steam Plant - Account 300						
1397		P	SG		46,348,779	20,392,303	46,348,779	20,392,303
1398				B8	46,348,779	20,392,303	46,348,779	20,392,303
1399								
1400								
1401		<b>Total Steam Production Plant</b>		<b>B8</b>	<b>7,314,430,972</b>	<b>3,218,166,630</b>	<b>6,860,895,034</b>	<b>3,018,622,165</b>
1402								
1403								
1404		Summary of Steam Production Plant by Factor						
1405		S			-	-	-	-
1406		DGP			-	-	-	-
1407		DGU			-	-	-	-
1408		SG			7,314,430,972	3,218,166,630	6,860,895,034	3,018,622,165
1409		SSGCH			-	-	-	-
1410		Total Steam Production Plant by Factor			7,314,430,972	3,218,166,630	6,860,895,034	3,018,622,165
1411	320	Land and Land Rights						
1412		P	SG		-	-	-	-
1413		P	SG		-	-	-	-
1414				B8	-	-	-	-
1415								
1416	321	Structures and Improvements						
1417		P	SG		-	-	-	-
1418		P	SG	B8	-	-	-	-
1419					-	-	-	-
1420								
1421	322	Reactor Plant Equipment						
1422		P	SG		-	-	-	-
1423		P	SG		-	-	-	-
1424				B8	-	-	-	-
1425								
1426	323	Turbogenerator Units						
1427		P	SG		-	-	-	-
1428		P	SG		-	-	-	-
1429				B8	-	-	-	-
1430								
1431	324	Land and Land Rights						
1432		P	SG		-	-	-	-
1433		P	SG		-	-	-	-
1434				B8	-	-	-	-
1435								
1436	325	Misc. Power Plant Equipment						
1437		P	SG		-	-	-	-
1438		P	SG		-	-	-	-
1439				B8	-	-	-	-
1440								
1441								
1442	NP	Unclassified Nuclear Plant - Acct 300						
1443		P	SG		-	-	-	-
1444				B8	-	-	-	-
1445								
1446								
1447		<b>Total Nuclear Production Plant</b>		<b>B8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1448								
1449								
1450								
1451		Summary of Nuclear Production Plant by Factor						
1452		DGP			-	-	-	-
1453		DGU			-	-	-	-
1454		SG			-	-	-	-
1455								
1456		Total Nuclear Plant by Factor			-	-	-	-
1457								
1458	330	Land and Land Rights						
1459		P	SG		10,332,372	4,545,985	10,332,372	4,545,985
1460		P	SG		5,268,322	2,317,930	5,268,322	2,317,930
1461		P	SG		19,440,549	8,553,355	19,440,549	8,553,355
1462		P	SG		1,278,861	562,667	1,278,861	562,667
1463				B8	36,320,104	15,979,937	36,320,104	15,979,937
1464								
1465	331	Structures and Improvements						
1466		P	SG		19,737,987	8,684,220	19,737,987	8,684,220
1467		P	SG		4,911,093	2,160,758	4,911,093	2,160,758
1468		P	SG		240,986,535	106,028,046	240,986,535	106,028,046
1469		P	SG		12,019,436	5,288,251	12,019,436	5,288,251
1470				B8	277,655,051	122,161,276	277,655,051	122,161,276

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1471								
1472	332	Reservoirs, Dams & Waterways						
1473		P	SG		145,556,937	64,041,411	115,528,273	50,829,550
1474		P	SG		18,818,445	8,279,645	18,335,164	8,067,013
1475		P	SG		270,522,732	119,023,234	335,867,801	147,773,430
1476		P	SG		77,163,653	33,950,077	85,249,214	37,507,521
1477				B8	512,061,767	225,294,367	554,980,452	244,177,514
1478								
1479	333	Water Wheel, Turbines, & Generators						
1480		P	SG		28,887,364	12,709,718	28,887,364	12,709,718
1481		P	SG		7,520,182	3,308,692	7,520,182	3,308,692
1482		P	SG		63,524,218	27,949,066	63,524,218	27,949,066
1483		P	SG		39,530,111	17,392,260	39,530,111	17,392,260
1484				B8	139,461,875	61,359,736	139,461,875	61,359,736
1485								
1486	334	Accessory Electric Equipment						
1487		P	SG		3,683,986	1,620,862	3,683,986	1,620,862
1488		P	SG		3,374,661	1,484,766	3,374,661	1,484,766
1489		P	SG		67,056,294	29,503,092	67,056,294	29,503,092
1490		P	SG		10,763,264	4,735,567	10,763,264	4,735,567
1491				B8	84,878,205	37,344,287	84,878,205	37,344,287
1492								
1493								
1494								
1495	335	Misc. Power Plant Equipment						
1496		P	SG		1,130,832	497,538	1,130,832	497,538
1497		P	SG		155,552	68,439	155,552	68,439
1498		P	SG		1,166,322	513,152	1,166,322	513,152
1499		P	SG		18,279	8,042	18,279	8,042
1500				B8	2,470,985	1,087,171	2,470,985	1,087,171
1501								
1502	336	Roads, Railroads & Bridges						
1503		P	SG		4,333,284	1,906,536	4,333,284	1,906,536
1504		P	SG		770,862	339,160	770,862	339,160
1505		P	SG		18,344,615	8,071,172	18,344,615	8,071,172
1506		P	SG		1,431,463	629,808	1,431,463	629,808
1507				B8	24,880,224	10,946,676	24,880,224	10,946,676
1508								
1509	337	Hydro Plant ARO						
1510		P	S		-	-	-	-
1511				B8	-	-	-	-
1512								
1513	HP	Unclassified Hydro Plant - Acct 300						
1514		P	S		-	-	-	-
1515		P	SG		-	-	-	-
1516		P	SG		-	-	-	-
1517		P	SG		-	-	-	-
1518				B8	-	-	-	-
1519								
1520		<b>Total Hydraulic Production Plant</b>		<b>B8</b>	<b>1,077,728,210</b>	<b>474,173,449</b>	<b>1,120,646,895</b>	<b>493,056,597</b>
1521								
1522		Summary of Hydraulic Plant by Factor						
1523		S			-	-	-	-
1524		SG			1,077,728,210	474,173,449	1,120,646,895	493,056,597
1525		DGP			-	-	-	-
1526		DGU			-	-	-	-
1527		<b>Total Hydraulic Plant by Factor</b>			<b>1,077,728,210</b>	<b>474,173,449</b>	<b>1,120,646,895</b>	<b>493,056,597</b>
1528								
1529	340	Land and Land Rights						
1530		P	S		74,986	-	74,986	-
1531		P	SG		39,022,504	17,168,926	39,022,504	17,168,926
1532		P	SG		7,799,858	3,431,742	7,799,858	3,431,742
1533		P	SG		235,129	103,451	235,129	103,451
1534				B8	47,132,478	20,704,119	47,132,478	20,704,119
1535								
1536	341	Structures and Improvements						
1537		P	SG		170,249,153	74,905,368	170,249,153	74,905,368
1538		P	SG		-	-	-	-
1539		P	SG		54,141,555	23,820,930	54,141,555	23,820,930
1540		P	SG		4,273,000	1,880,013	4,273,000	1,880,013
1541				B8	228,663,709	100,606,311	228,663,709	100,606,311
1542								
1543	342	Fuel Holders, Producers & Accessories						
1544		P	SG		13,428,889	5,908,375	13,428,889	5,908,375
1545		P	SG		-	-	-	-
1546		P	SG		2,759,334	1,214,038	2,759,334	1,214,038
1547				B8	16,188,223	7,122,413	16,188,223	7,122,413



2020 PROTOCOL 13-Month Average						DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1628	355	Poles and Fixtures							
1629		T	SG		61,168,792	26,912,738	56,793,433	24,987,690	
1630		T	SG		114,965,512	50,581,949	108,059,492	47,543,473	
1631		T	SG		807,470,295	355,266,728	2,037,060,033	896,255,450	
1632				B8	983,604,600	432,761,415	2,201,912,958	968,786,613	
1633									
1634	356	Clearing and Grading							
1635		T	SG		158,484,869	69,729,377	158,484,869	69,729,377	
1636		T	SG		157,763,804	69,412,127	157,763,804	69,412,127	
1637		T	SG		949,947,305	417,953,048	949,947,305	417,953,048	
1638				B8	1,266,195,977	557,094,551	1,266,195,977	557,094,551	
1639									
1640	357	Underground Conduit							
1641		T	SG		6,371	2,803	6,371	2,803	
1642		T	SG		91,651	40,324	91,651	40,324	
1643		T	SG		3,603,014	1,585,236	3,603,014	1,585,236	
1644				B8	3,701,035	1,628,363	3,701,035	1,628,363	
1645									
1646	358	Underground Conductors							
1647		T	SG		-	-	-	-	
1648		T	SG		1,087,552	478,496	1,087,552	478,496	
1649		T	SG		7,161,307	3,150,796	7,161,307	3,150,796	
1650				B8	8,248,860	3,629,292	8,248,860	3,629,292	
1651									
1652	359	Roads and Trails							
1653		T	SG		1,863,032	819,687	1,863,032	819,687	
1654		T	SG		440,513	193,815	440,513	193,815	
1655		T	SG		9,633,656	4,238,567	9,633,656	4,238,567	
1656				B8	11,937,200	5,252,070	11,937,200	5,252,070	
1657									
1658	TP	Unclassified Trans Plant - Acct 300							
1659		T	SG		107,229,090	47,178,117	107,229,090	47,178,117	
1660				B8	107,229,090	47,178,117	107,229,090	47,178,117	
1661									
1662	TS0	Unclassified Trans Sub Plant - Acct 300							
1663		T	SG		-	-	-	-	
1664				B8	-	-	-	-	
1665									
1666		<b>Total Transmission Plant</b>		B8	<b>6,436,305,751</b>	<b>2,831,813,503</b>	<b>7,654,614,110</b>	<b>3,367,838,700</b>	
1667		Summary of Transmission Plant by Factor							
1668		DGP			-	-	-	-	
1669		DGU			-	-	-	-	
1670		SG			6,436,305,751	2,831,813,503	7,654,614,110	3,367,838,700	
1671		Total Transmission Plant by Factor			6,436,305,751	2,831,813,503	7,654,614,110	3,367,838,700	
1672	360	Land and Land Rights							
1673		DPW	S		63,752,760	37,130,264	70,342,968	40,326,104	
1674				B8	63,752,760	37,130,264	70,342,968	40,326,104	
1675									
1676	361	Structures and Improvements							
1677		DPW	S		121,761,254	57,871,589	134,347,877	63,975,317	
1678				B8	121,761,254	57,871,589	134,347,877	63,975,317	
1679									
1680	362	Station Equipment							
1681		DPW	S		1,023,523,180	484,117,914	1,129,326,131	535,425,752	
1682				B8	1,023,523,180	484,117,914	1,129,326,131	535,425,752	
1683									
1684	363	Storage Battery Equipment							
1685		DPW	S		-	-	-	-	
1686				B8	-	-	-	-	
1687									
1688	364	Poles, Towers & Fixtures							
1689		DPW	S		1,234,275,935	398,812,506	1,361,864,679	460,685,097	
1690				B8	1,234,275,935	398,812,506	1,361,864,679	460,685,097	
1691									
1692	365	Overhead Conductors							
1693		DPW	S		784,577,847	245,188,849	865,680,701	284,518,680	
1694				B8	784,577,847	245,188,849	865,680,701	284,518,680	
1695									
1696	366	Underground Conduit							
1697		DPW	S		389,702,265	213,744,414	429,986,305	233,279,664	
1698				B8	389,702,265	213,744,414	429,986,305	233,279,664	
1699									
1700									
1701									
1702									
1703	367	Underground Conductors							
1704		DPW	S		911,118,990	575,913,168	1,005,302,571	621,586,336	
1705				B8	911,118,990	575,913,168	1,005,302,571	621,586,336	

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1706								
1707	368	Line Transformers						
1708		DPW	S		1,401,493,598	558,762,103	1,546,367,853	629,017,090
1709				B8	1,401,493,598	558,762,103	1,546,367,853	629,017,090
1710								
1711	369	Services						
1712		DPW	S		839,103,922	334,813,450	925,843,210	376,876,600
1713				B8	839,103,922	334,813,450	925,843,210	376,876,600
1714								
1715	370	Meters						
1716		DPW	S		236,587,441	91,938,159	261,043,799	103,797,969
1717				B8	236,587,441	91,938,159	261,043,799	103,797,969
1718								
1719	371	Installations on Customers' Premises						
1720		DPW	S		8,803,801	4,229,239	9,713,861	4,670,562
1721				B8	8,803,801	4,229,239	9,713,861	4,670,562
1722								
1723	372	Leased Property						
1724		DPW	S		-	-	-	-
1725				B8	-	-	-	-
1726								
1727	373	Street Lights						
1728		DPW	S		62,644,883	21,547,099	69,120,568	24,687,403
1729				B8	62,644,883	21,547,099	69,120,568	24,687,403
1730								
1731	DP	Unclassified Dist Plant - Acct 300						
1732		DPW	S		66,957,822	27,861,499	66,957,822	27,861,499
1733				B8	66,957,822	27,861,499	66,957,822	27,861,499
1734								
1735	DS0	Unclassified Dist Sub Plant - Acct 300						
1736		DPW	S		-	-	-	-
1737				B8	-	-	-	-
1738								
1739								
1740		<b>Total Distribution Plant</b>		<b>B8</b>	<b>7,144,303,698</b>	<b>3,051,930,252</b>	<b>7,875,898,346</b>	<b>3,406,708,071</b>
1741								
1742		Summary of Distribution Plant by Factor						
1743		S			7,144,303,698	3,051,930,252	7,875,898,346	3,406,708,071
1744								
1745		Total Distribution Plant by Factor			7,144,303,698	3,051,930,252	7,875,898,346	3,406,708,071
1746	389	Land and Land Rights						
1747		G-SITUS	S		14,330,816	4,080,600	14,330,816	4,080,600
1748		CUST	CN		1,128,506	539,532	1,128,506	539,532
1749		G-DGU	SG		332	146	332	146
1750		G-SG	SG		1,228	540	1,228	540
1751		PTD	SO		7,516,302	3,261,965	7,516,302	3,284,212
1752				B8	22,977,184	7,882,782	22,977,184	7,905,030
1753								
1754	390	Structures and Improvements						
1755		G-SITUS	S		132,917,235	44,198,383	132,917,235	44,198,383
1756		G-DGP	SG		335,238	147,496	335,238	147,496
1757		G-DGU	SG		1,482,919	652,447	1,482,919	652,447
1758		CUST	CN		8,202,037	3,921,344	8,202,037	3,921,344
1759		G-SG	SG		5,801,798	2,552,646	5,801,798	2,552,646
1760		P	SE		1,293,096	560,637	1,293,096	560,637
1761		PTD	SO		96,666,534	41,951,855	96,666,534	42,237,978
1762				B8	246,698,857	93,984,810	246,698,857	94,270,933
1763								
1764	391	Office Furniture & Equipment						
1765		G-SITUS	S		6,506,522	1,206,258	6,506,522	1,206,258
1766		G-DGP	SG		-	-	-	-
1767		G-DGU	SG		-	-	-	-
1768		CUST	CN		4,259,760	2,036,566	4,259,760	2,036,566
1769		G-SG	SG		3,325,340	1,463,066	3,325,340	1,463,066
1770		P	SE		10,545	4,572	10,545	4,572
1771		PTD	SO		55,974,566	24,292,139	55,974,566	24,457,818
1772		G-SG	SG		-	-	-	-
1773		G-SG	SG		4,039	1,777	4,039	1,777
1774				B8	70,080,773	29,004,379	70,080,773	29,170,058

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1775								
1776	392	Transportation Equipment						
1777		G-SITUS	S		88,213,062	37,167,013	88,213,062	37,167,013
1778		PTD	SO		7,114,838	3,087,735	7,114,838	3,108,794
1779		G-SG	SG		21,245,933	9,347,679	21,245,933	9,347,679
1780		CUST	CN		-	-	-	-
1781		G-DGU	SG		472,987	208,103	472,987	208,103
1782		P	SE		500,747	217,105	500,747	217,105
1783		G-DGP	SG		70,616	31,069	70,616	31,069
1784		G-SG	SG		299,519	131,781	299,519	131,781
1785		G-DGU	SG		44,655	19,647	44,655	19,647
1786				B8	117,962,357	50,210,132	117,962,357	50,231,191
1787								
1788	393	Stores Equipment						
1789		G-SITUS	S		8,533,070	3,306,767	8,533,070	3,306,767
1790		G-DGP	SG		-	-	-	-
1791		G-DGU	SG		-	-	-	-
1792		PTD	SO		255,085	110,703	255,085	111,458
1793		G-SG	SG		5,849,438	2,573,606	5,849,438	2,573,606
1794		G-DGU	SG		53,971	23,746	53,971	23,746
1795				B8	14,691,564	6,014,823	14,691,564	6,015,578
1796								
1797	394	Tools, Shop & Garage Equipment						
1798		G-SITUS	S		34,924,628	14,454,152	34,924,628	14,454,152
1799		G-DGP	SG		93,867	41,299	93,867	41,299
1800		G-SG	SG		22,399,543	9,855,238	22,399,543	9,855,238
1801		PTD	SO		2,208,108	958,286	2,208,108	964,822
1802		P	SE		109,750	47,584	109,750	47,584
1803		G-DGU	SG		-	-	-	-
1804		G-SG	SG		1,718,615	756,148	1,718,615	756,148
1805		G-SG	SG		89,913	39,560	89,913	39,560
1806				B8	61,544,425	26,152,267	61,544,425	26,158,802
1807								
1808	395	Laboratory Equipment						
1809		G-SITUS	S		21,630,155	7,906,771	21,630,155	7,906,771
1810		G-DGP	SG		-	-	-	-
1811		G-DGU	SG		-	-	-	-
1812		PTD	SO		4,958,344	2,151,849	4,958,344	2,166,525
1813		P	SE		1,261,169	546,795	1,261,169	546,795
1814		G-SG	SG		6,336,394	2,787,855	6,336,394	2,787,855
1815		G-SG	SG		223,587	98,373	223,587	98,373
1816		G-SG	SG		14,022	6,169	14,022	6,169
1817				B8	34,423,671	13,497,811	34,423,671	13,512,488
1818								
1819	396	Power Operated Equipment						
1820		G-SITUS	S		136,448,154	50,541,225	136,448,154	50,541,225
1821		G-DGP	SG		277,141	121,935	277,141	121,935
1822		G-SG	SG		44,145,185	19,422,777	44,145,185	19,422,777
1823		PTD	SO		6,711,775	2,912,812	6,711,775	2,932,678
1824		G-DGU	SG		1,057,504	465,275	1,057,504	465,275
1825		P	SE		249,547	108,194	249,547	108,194
1826		P	SG		-	-	-	-
1827		G-SG	SG		1,374,378	604,692	1,374,378	604,692
1828				B8	190,263,684	74,176,910	190,263,684	74,196,776
1829	397	Communication Equipment						
1830		G-SITUS	S		203,253,989	63,203,007	284,577,659	120,232,864
1831		G-DGP	SG		412,544	181,509	191,266	84,152
1832		G-DGU	SG		1,136,750	500,142	881,823	387,980
1833		PTD	SO		93,463,016	40,561,576	116,491,369	50,900,345
1834		CUST	CN		3,848,526	1,839,957	1,451,802	694,098
1835		G-SG	SG		175,994,453	77,433,156	192,990,292	84,910,900
1836		P	SE		343,512	148,934	458,537	198,804
1837		G-SG	SG		1,285,815	565,726	1,072,509	471,877
1838		G-SG	SG		16,633	7,318	16,633	7,318
1839				B8	479,755,238	184,441,324	598,131,889	257,888,338
1840								
1841	398	Misc. Equipment						
1842		G-SITUS	S		3,035,497	1,354,673	3,035,497	1,354,673
1843		G-DGP	SG		-	-	-	-
1844		G-DGU	SG		-	-	-	-
1845		CUST	CN		79,001	37,770	79,001	37,770
1846		PTD	SO		2,223,286	964,874	2,223,286	971,454
1847		P	SE		4,009	1,738	4,009	1,738
1848		G-SG	SG		2,698,795	1,187,402	2,698,795	1,187,402
1849		G-SG	SG		-	-	-	-
1850				B8	8,040,588	3,546,457	8,040,588	3,553,037

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1851								
1852	399	Coal Mine						
1853		P	SE		1,854,828	804,183	79,104,519	34,296,721
1854	MP	P	SE		-	-	-	-
1855				B8	1,854,828	804,183	79,104,519	34,296,721
1856								
1857	399L	WIDCO Capital Lease						
1858		P	SE		-	-	-	-
1859					-	-	-	-
1860								
1861		Remove Capital Leases			-	-	-	-
1862					-	-	-	-
1863								
1864	1011390	General Capital Leases						
1865		G-SITUS	S		5,563,333	3,475,886	5,563,333	3,475,886
1866		P	SG		10,774,085	4,740,328	10,774,085	4,740,328
1867		PTD	SO		1,708,906	741,640	1,708,906	746,698
1868				B9	18,046,324	8,957,854	18,046,324	8,962,912
1869								
1870		Remove Capital Leases			(18,046,324)	(8,957,854)	(18,046,324)	(8,962,912)
1871					-	-	-	-
1872								
1873	1011346	General Gas Line Capital Leases						
1874		P	SG		-	-	-	-
1875				B9	-	-	-	-
1876								
1877		Remove Capital Leases			-	-	-	-
1878					-	-	-	-
1879								
1880	GP	Unclassified Gen Plant - Acct 300						
1881		G-SITUS	S		-	-	-	-
1882		PTD	SO		36,905,928	16,016,631	36,905,928	16,125,868
1883		CUST	CN		-	-	-	-
1884		G-SG	SG		-	-	-	-
1885		G-DGP	SG		-	-	-	-
1886		G-DGU	SG		-	-	-	-
1887				B8	36,905,928	16,016,631	36,905,928	16,125,868
1888								
1889	399G	Unclassified Gen Plant - Acct 300						
1890		G-SITUS	S		-	-	-	-
1891		PTD	SO		-	-	-	-
1892		G-SG	SG		-	-	-	-
1893		G-DGP	SG		-	-	-	-
1894		G-DGU	SG		-	-	-	-
1895				B8	-	-	-	-
1896								
1897		<b>Total General Plant</b>		<b>B8</b>	<b>1,285,199,097</b>	<b>505,732,508</b>	<b>1,480,825,438</b>	<b>613,324,820</b>
1898								
1899		Summary of General Plant by Factor						
1900		S			655,356,462	230,894,736	736,680,132	287,924,593
1901		DGP			-	-	-	-
1902		DGU			-	-	-	-
1903		SG			309,037,237	135,968,653	325,343,564	143,143,029
1904		SO			315,706,687	137,012,063	338,735,041	148,008,652
1905		SE			5,627,203	2,439,742	82,991,919	35,982,150
1906		CN			17,517,830	8,375,169	15,121,106	7,229,309
1907		DEU			-	-	-	-
1908		SSGCT			-	-	-	-
1909		SSGCH			-	-	-	-
1910		Less Capital Leases			(18,046,324)	(8,957,854)	(18,046,324)	(8,962,912)
1911		<b>Total General Plant by Factor</b>			<b>1,285,199,097</b>	<b>505,732,508</b>	<b>1,480,825,438</b>	<b>613,324,820</b>
1912	301	Organization						
1913		I-SITUS	S		-	-	-	-
1914		PTD	SO		-	-	-	-
1915		I-SG	SG		-	-	-	-
1916				B8	-	-	-	-
1917	302	Franchise & Consent						
1918		I-SITUS	S		(31,081,215)	(32,081,215)	1,000,000	-
1919		I-SG	SG		10,337,537	4,548,258	15,402,661	6,776,786
1920		I-SG	SG		175,266,123	77,112,709	101,048,859	44,458,970
1921		I-SG	SG		9,350,399	4,113,942	9,350,399	4,113,942
1922		I-DGP	SG		-	-	-	-
1923		I-DGU	SG		600,993	264,422	600,993	264,422
1924				B8	164,473,837	53,958,115	127,402,912	55,614,119

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1925								
1926	303	Miscellaneous Intangible Plant						
1927		I-SITUS	S		22,022,388	5,890,217	22,981,472	6,140,225
1928		I-SG	SG		172,346,397	75,828,103	176,346,397	77,588,003
1929		PTD	SO		390,075,918	169,287,217	420,734,665	183,837,994
1930		P	SE		-	-	(1,106,269)	(479,636)
1931		CUST	CN		176,932,374	84,590,299	183,528,366	87,743,803
1932		P	SG		-	-	-	-
1933		I-DGP	SG		-	-	-	-
1934				B8	761,377,077	335,595,835	802,484,631	354,830,388
1935	303	Less Non-Regulated Plant						
1936		I-SITUS	S		-	-	-	-
1937					761,377,077	335,595,835	802,484,631	354,830,388
1938	IP	Unclassified Intangible Plant - Acct 300						
1939		I-SITUS	S		-	-	-	-
1940		I-SG	SG		-	-	-	-
1941		I-DGU	SG		-	-	-	-
1942		PTD	SO		-	-	-	-
1943					-	-	-	-
1944					-	-	-	-
1945		<b>Total Intangible Plant</b>		B8	<b>925,850,914</b>	<b>389,553,950</b>	<b>929,887,543</b>	<b>410,444,507</b>
1946								
1947		Summary of Intangible Plant by Factor						
1948		S			(9,058,827)	(26,190,998)	23,981,472	6,140,225
1949		DGP			-	-	-	-
1950		DGU			-	-	-	-
1951		SG			367,901,449	161,867,433	302,749,310	133,202,122
1952		SO			390,075,918	169,287,217	420,734,665	183,837,994
1953		CN			176,932,374	84,590,299	183,528,366	87,743,803
1954		SSGCT			-	-	-	-
1955		SSGCH			-	-	-	-
1956		SE			-	-	(1,106,269)	(479,636)
1957		<b>Total Intangible Plant by Factor</b>			<b>925,850,914</b>	<b>389,553,950</b>	<b>929,887,543</b>	<b>410,444,507</b>
1958		Summary of Unclassified Plant (Account 106)						
1959		DP			66,957,822	27,861,499	66,957,822	27,861,499
1960		DS0			-	-	-	-
1961		GP			36,905,928	16,016,631	36,905,928	16,125,868
1962		HP			-	-	-	-
1963		NP			-	-	-	-
1964		OP			(476,250)	(209,538)	(476,250)	(209,538)
1965		TP			107,229,090	47,178,117	107,229,090	47,178,117
1966		TS0			-	-	-	-
1967		IP			-	-	-	-
1968		MP			-	-	-	-
1969		SP			46,348,779	20,392,303	46,348,779	20,392,303
1970		<b>Total Unclassified Plant by Factor</b>			<b>256,965,369</b>	<b>111,239,011</b>	<b>256,965,369</b>	<b>111,348,249</b>
1971								
1972		<b>Total Electric Plant In Service</b>		B8	<b>28,204,842,852</b>	<b>12,240,487,353</b>	<b>31,498,363,599</b>	<b>13,763,058,911</b>
1973		Summary of Electric Plant by Factor						
1974		S			7,790,676,319	3,256,633,990	8,636,693,587	3,700,772,889
1975		SE			5,627,203	2,439,742	81,885,650	35,502,514
1976		DGU			-	-	-	-
1977		DGP			-	-	-	-
1978		SG			19,526,352,844	8,591,106,728	21,839,711,508	9,608,926,663
1979		SO			705,782,605	306,299,280	759,469,706	331,846,646
1980		CN			194,450,204	92,965,467	198,649,472	94,973,112
1981		DEU			-	-	-	-
1982		SSGCH			-	-	-	-
1983		SSGCT			-	-	-	-
1984		Less Capital Leases			(18,046,324)	(8,957,854)	(18,046,324)	(8,962,912)
1985					28,204,842,852	12,240,487,353	31,498,363,599	13,763,058,911
1986	105	Plant Held For Future Use						
1987		DPW	S		13,593,785	5,730,529	13,593,785	5,730,529
1988		P	SG		-	-	-	-
1989		T	SG		3,657,534	1,609,224	3,657,534	1,609,224
1990		P	SG		8,923,302	3,926,029	8,923,302	3,926,029
1991		P	SE		-	-	-	-
1992		G	SG		-	-	(11,155,675)	(4,908,218)
1993								
1994								
1995		<b>Total Plant Held For Future Use</b>		B10	<b>26,174,621</b>	<b>11,265,782</b>	<b>15,018,946</b>	<b>6,357,564</b>
1996								
1997	114	Electric Plant Acquisition Adjustments						
1998		P	S		11,763,784	11,763,784	11,763,784	11,763,784
1999		P	SG		144,704,699	63,666,447	144,704,699	63,666,447
2000		P	SG		-	-	-	-
2001		<b>Total Electric Plant Acquisition Adjustment</b>		B15	<b>156,468,483</b>	<b>75,430,231</b>	<b>156,468,483</b>	<b>75,430,231</b>

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2002								
2003	115	Accum Provision for Asset Acquisition Adjustments						
2004		P	S		(1,294,270)	(1,294,270)	(1,897,541)	(1,897,541)
2005		P	SG		(128,417,358)	(56,500,425)	(137,980,477)	(60,707,958)
2006		P	SG		-	-	-	-
2007				B15	(129,711,629)	(57,794,695)	(139,878,018)	(62,605,499)
2008								
2009	128	Pensions						
2010		LABOR	SO		4,464,716	1,937,621	34,843,256	15,224,593
2011		<b>Total Pensions</b>		<b>B15</b>	<b>4,464,716</b>	<b>1,937,621</b>	<b>34,843,256</b>	<b>15,224,593</b>
2012								
2013	124	Weatherization						
2014		DMSC	S		789,162	4,492	784,669	-
2015		DMSC	SO		(5,008)	(2,173)	(1)	(1)
2016				B16	784,154	2,319	784,668	(1)
2017								
2018	182W	Weatherization						
2019		DMSC	S		(12,349,609)	-	(12,349,609)	-
2020		DMSC	SG		-	-	-	-
2021		DMSC	SGCT		-	-	-	-
2022		DMSC	SO		-	-	-	-
2023				B16	(12,349,609)	-	(12,349,609)	-
2024								
2025	186W	Weatherization						
2026		DMSC	S		-	-	-	-
2027		DMSC	CN		-	-	-	-
2028		DMSC	CNP		-	-	-	-
2029		DMSC	SG		-	-	-	-
2030		DMSC	SO		-	-	-	-
2031				B16	-	-	-	-
2032								
2033		<b>Total Weatherization</b>		<b>B16</b>	<b>(11,565,455)</b>	<b>2,319</b>	<b>(11,564,941)</b>	<b>(1)</b>
2034								
2035	151	Fuel Stock						
2036		P	DEU		-	-	-	-
2037		P	SE		163,859,900	71,043,442	167,007,551	72,408,144
2038		P	SE		-	-	-	-
2039		P	SE		9,237,440	4,005,004	9,237,440	4,005,004
2040				B13	173,097,340	75,048,445	176,244,990	76,413,147
2041								
2042	152	Fuel Stock - Undistributed						
2043		P	SE		-	-	-	-
2044					-	-	-	-
2045								
2046	25316	UAMPS Working Capital Deposit						
2047		P	SE		(2,496,462)	(1,082,371)	(2,063,462)	(894,639)
2048				B13	(2,496,462)	(1,082,371)	(2,063,462)	(894,639)
2049								
2050	25317	DG&T Working Capital Deposit						
2051		P	SE		(2,620,035)	(1,135,948)	(2,707,857)	(1,174,024)
2052				B13	(2,620,035)	(1,135,948)	(2,707,857)	(1,174,024)
2053								
2054	25319	Provo Working Capital Deposit						
2055		P	SE		-	-	-	-
2056					-	-	-	-
2057								
2058		<b>Total Fuel Stock</b>		<b>B13</b>	<b>167,980,844</b>	<b>72,830,126</b>	<b>171,473,671</b>	<b>74,344,484</b>
2059	154	Materials and Supplies						
2060		MSS	S		117,863,706	47,854,931	117,863,706	47,854,931
2061		MSS	SG		4,906,248	2,158,627	(1,759,728)	(774,236)
2062		MSS	SE		-	-	-	-
2063		MSS	SO		(66,993)	(29,074)	(66,993)	(29,272)
2064		MSS	SG		116,002,537	51,038,214	116,002,537	51,038,214
2065		MSS	SG		7,850	3,454	7,850	3,454
2066		MSS	SNPD		(1,650,835)	(796,217)	(1,650,835)	(800,457)
2067		MSS	SG		-	-	-	-
2068		MSS	SG		-	-	-	-
2069		MSS	SG		-	-	-	-
2070		MSS	SG		-	-	-	-
2071		MSS	SG		9,406,485	4,138,618	9,406,485	4,138,618
2072		MSS	SG		-	-	-	-
2073				B13	246,468,997	104,368,552	239,803,021	101,431,251
2074								
2075	163	Stores Expense Undistributed						
2076		MSS	SO		-	-	-	-
2077								
2078				B13	-	-	-	-

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2079								
2080	25318	Provo Working Capital Deposit						
2081		MSS	SG		(273,000)	(120,113)	(273,000)	(120,113)
2082								
2083				B13	(273,000)	(120,113)	(273,000)	(120,113)
2084								
2085		<b>Total Materials and Supplies</b>		<b>B13</b>	<b>246,195,997</b>	<b>104,248,439</b>	<b>239,530,021</b>	<b>101,311,138</b>
2086								
2087	165	Prepayments						
2088		DMSC	S		19,471,435	3,352,695	19,471,435	3,352,695
2089		GP	GPS		5,839,642	2,534,319	5,839,642	2,551,604
2090		PT	SG		3,344,629	1,471,553	3,344,629	1,471,553
2091		P	SE		3,590	1,556	3,590	1,556
2092		PTD	SO		20,800,417	9,027,076	20,800,417	9,088,643
2093		<b>Total Prepayments</b>		<b>B15</b>	<b>49,459,714</b>	<b>16,387,199</b>	<b>49,459,714</b>	<b>16,466,051</b>
2094								
2095	182M	Misc Regulatory Assets						
2096		DDS2	S		120,386,087	7,822,371	105,645,523	1,717,933
2097		DEFSG	SG		3,448,669	1,517,328	24,381,831	10,727,396
2098		P	SGCT		-	-	-	-
2099		DEFSG	SG-P		-	-	-	-
2100		P	SE		185,893,860	80,596,531	115,119,099	49,911,278
2101		P	SG		-	-	-	-
2102		DDSO2	SO		471,492,792	204,620,943	360,486,168	157,512,702
2103				B16	781,221,408	294,557,174	605,632,622	219,869,309
2104								
2105	186M	Misc Deferred Debits						
2106		LABOR	S		3,528,662	-	3,528,662	-
2107		P	SG		-	-	-	-
2108		P	SG		-	-	-	-
2109		DEFSG	SG		81,170,053	35,712,793	87,713,639	38,591,807
2110		LABOR	SO		281,966	122,369	281,966	123,204
2111		P	SE		1,760,630	763,343	1,760,630	763,343
2112		P	SG		-	-	-	-
2113		GP	EXCTAX		-	-	-	-
2114		<b>Total Misc. Deferred Debits</b>		<b>B11</b>	<b>86,741,312</b>	<b>36,598,504</b>	<b>93,284,898</b>	<b>39,478,353</b>
2115								
2116		Working Capital						
2117	CWC	Cash Working Capital						
2118		CWC	S		29,065,417	15,230,221	24,796,761	13,000,964
2119		CWC	SO		-	-	-	-
2120		CWC	SE		-	-	-	-
2121				B14	29,065,417	15,230,221	24,796,761	13,000,964
2122								
2123	OWC	Other Work. Cap.						
2124	131	Cash	GP	SNP	-	-	-	-
2125	135	Working Funds	GP	SG	-	-	-	-
2126	141	Notes Receivabl	GP	SO	-	-	-	-
2127	143	Other A/R	GP	SO	39,073,062	16,957,135	39,073,062	17,072,787
2128	232	A/P	PTD	S	(15,475)	-	(15,475)	-
2129	232	A/P	PTD	SO	(6,992,292)	(3,034,552)	(6,992,292)	(3,055,248)
2130	232	A/P	P	SE	(1,732,589)	(751,185)	(1,732,589)	(751,185)
2131	232	A/P	T	SG	(2,987,663)	(1,314,497)	(2,987,663)	(1,314,497)
2132	2533	Other Misc. Df. Crd.	P	S	-	-	-	-
2133	2533	Other Misc. Df. Crd.	P	SE	(6,633,774)	(2,876,153)	(7,155,387)	(3,102,305)
2134	230	Asset Retir. Oblig.	P	SG	-	-	-	-
2135	230	Asset Retir. Oblig.	P	S	(5,559,148)	-	(5,559,148)	-
2136	254	ARO Reg Liability	P	SG	-	-	(20,208,827)	(8,891,378)
2137	254	ARO Reg Liability	P	TROJD	-	-	-	-
2138	2533	Cholla Reclamation	P	SE	-	-	-	-
2139				B14	15,152,121	8,980,748	(5,578,320)	(41,827)
2140								
2141		<b>Total Working Capital</b>		<b>B14</b>	<b>44,217,537</b>	<b>24,210,969</b>	<b>19,218,441</b>	<b>12,959,138</b>
2142		Miscellaneous Rate Base						
2143	18221	Unrec Plant & Reg Study Costs						
2144		P	S		-	-	-	-
2145								
2146								
2147								
2148	18222	Nuclear Plant - Trojan						
2149		P	S		-	-	-	-
2150		P	TROJP		-	-	-	-
2151		P	TROJD		-	-	-	-
2152				B16	-	-	-	-

2020 PROTOCOL 13-Month Average					DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2153								
2154								
2155								
2156	1869	Misc Deferred Debits-Trojan						
2157		P	S		-	-	-	-
2158		P	SG		-	-	-	-
2159					-	-	-	-
2160								
2161				B15	-	-	-	-
2162								
2163					<b>1,421,647,548</b>	<b>579,673,670</b>	<b>1,233,487,092</b>	<b>498,835,361</b>
2164	235	Customer Service Deposits						
2165		CUST	S		-	-	(16,275,584)	(16,275,584)
2166		CUST	CN		-	-	-	-
2167				B15	-	-	<b>(16,275,584)</b>	<b>(16,275,584)</b>
2168								
2169	2281	Prop Ins	PTD	S	(9,183,079)	(7,461,027)	(9,183,079)	(7,461,027)
2170	2282	Inj & Dam	PTD	SO	(14,440,726)	(6,267,063)	0	0
2171	2283	Pen & Ben	PTD	SO	(99,332,332)	(43,108,772)	(32,345,479)	(14,133,202)
2172	254	Reg Liab Pos	PTD	SO	(1,411,893)	(612,741)	(1,411,893)	(616,920)
2173	2282	Prov for Injur	PTD	S	(8,710,935)	-	(8,710,935)	-
2174	25335	Reg Liabilitie	PTD	SE	(115,119,099)	(49,911,278)	(115,119,099)	(49,911,278)
2175				B15	<b>(248,198,063)</b>	<b>(107,360,880)</b>	<b>(166,770,485)</b>	<b>(72,122,426)</b>
2176								
2177	22841	Accum Misc. Operating Provisions						
2178		P	S		-	-	-	-
2179		P	SG		(479,880)	(211,135)	(479,880)	(211,135)
2180				B15	<b>(479,880)</b>	<b>(211,135)</b>	<b>(479,880)</b>	<b>(211,135)</b>
2181								
2182	254105	ARO	P	S	257,471	-	257,471	-
2183	230	ARO	P	TROJD	(2,966,557)	(1,301,810)	(2,966,557)	(1,301,810)
2184	254105	ARO	P	TROJD	(2,402,450)	(1,054,264)	-	-
2185	254		P	S	(547,654,081)	(93,001,993)	(1,122,259,725)	(667,607,638)
2186				B15	<b>(552,765,617)</b>	<b>(95,358,068)</b>	<b>(1,124,968,811)</b>	<b>(668,909,448)</b>
2187								
2188	252	Customer Advances for Construction						
2189		DPW	S		(6,700,608)	(1,518,089)	(16,678,157)	(12,671,502)
2190		DPW	SE		-	-	-	-
2191		T	SG		(67,641,413)	(29,760,530)	(57,663,864)	(25,370,658)
2192		DPW	SO		-	-	-	-
2193		CUST	CN		-	-	-	-
2194				B20	<b>(74,342,021)</b>	<b>(31,278,618)</b>	<b>(74,342,021)</b>	<b>(38,042,160)</b>
2195								
2196	25398	SO2 Emissions						
2197		P	SE		-	-	-	-
2198					-	-	-	-
2199								
2200	25399	Other Deferred Credits						
2201		P	S		(2,865,055)	(870,565)	(2,865,055)	(870,565)
2202		LABOR	SO		(56,400,465)	(24,476,973)	(56,400,465)	(24,643,913)
2203		P	SG		(21,447,465)	(9,436,348)	(21,447,465)	(9,436,348)
2204		P	SE		(7,493,406)	(3,248,857)	(7,493,406)	(3,248,857)
2205				B15	<b>(88,206,391)</b>	<b>(38,032,743)</b>	<b>(88,206,391)</b>	<b>(38,199,682)</b>
2206								
2207	190	Accumulated Deferred Income Taxes						
2208		P	S		114,784,693	23,384,377	242,278,981	165,161,985
2209		CUST	CN		-	-	-	-
2210		LABOR	SO		108,617,291	47,138,308	68,466,709	29,916,200
2211		P	DGP		-	-	-	-
2212		IBT	IBT		-	-	-	-
2213		P	SG		-	-	-	-
2214		P	SG		-	-	-	-
2215		CUST	BADDEBT		2,519,957	837,081	2,754,659	918,486
2216		P	TROJD		1,320,056	579,278	0	0
2217		P	SG		26,179,267	11,518,222	6,417,855	2,823,696
2218		P	SE		22,061,147	9,564,877	(5,607,875)	(2,431,362)
2219		PTD	SNP		-	-	-	-
2220		DPW	SNPD		1,378,866	665,043	1,932,611	937,085
2221		P	SG		-	-	-	-
2222				B19	<b>276,861,276</b>	<b>93,687,186</b>	<b>316,242,940</b>	<b>197,326,090</b>
2223								
2224	281	Accumulated Deferred Income Taxes						
2225		P	S		-	-	-	-
2226		PT	SG		(177,382,631)	(78,043,920)	(0)	(0)
2227		T	SG		-	-	-	-
2228				B19	<b>(177,382,631)</b>	<b>(78,043,920)</b>	<b>(0)</b>	<b>(0)</b>





2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2388								
2389	108D00	Unclassified Dist Plant - Acct 300						
2390		DPW	S		-	-	-	-
2391				B17	-	-	-	-
2392								
2393	108DS	Unclassified Dist Sub Plant - Acct 300						
2394		DPW	S		-	-	-	-
2395				B17	-	-	-	-
2396								
2397	108DP	Unclassified Dist Sub Plant - Acct 300						
2398		DPW	S		6,041,092	3,413,437	6,041,092	3,413,437
2399				B17	6,041,092	3,413,437	6,041,092	3,413,437
2400								
2401								
2402		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,887,640,471)</b>	<b>(998,892,349)</b>	<b>(3,122,960,259)</b>	<b>(1,102,103,019)</b>
2403								
2404		Summary of Distribution Plant Depr by Factor						
2405		S			(2,887,640,471)	(998,892,349)	(3,122,960,259)	(1,102,103,019)
2406								
2407		Total Distribution Depreciation by Factor			(2,887,640,471)	(998,892,349)	(3,122,960,259)	(1,102,103,019)
2408	108GP	General Plant Accumulated Depr						
2409		G-SITUS	S		(247,853,687)	(85,203,161)	(272,660,990)	(96,020,133)
2410		G-DGP	SG		(864,020)	(380,147)	(733,304)	(322,636)
2411		G-DGU	SG		(2,957,865)	(1,301,386)	(3,023,369)	(1,330,207)
2412		G-SG	SG		(113,340,150)	(49,866,830)	(130,423,334)	(57,383,004)
2413		CUST	CN		(6,399,767)	(3,059,690)	(5,443,176)	(2,602,350)
2414		PTD	SO		(107,174,972)	(46,512,363)	(110,515,880)	(48,289,384)
2415		P	SE		(1,606,021)	(696,310)	(1,815,595)	(787,173)
2416		G-SG	SG		(110,882)	(48,785)	(132,826)	(58,440)
2417		G-SG	SG		(2,711,121)	(1,192,825)	(2,912,078)	(1,281,241)
2418				B17	(483,018,484)	(188,261,498)	(527,660,553)	(208,074,568)
2419								
2420								
2421	108MP	Mining Plant Accumulated Depr.						
2422		P	S		-	-	-	-
2423		P	SE		-	-	-	-
2424				B17	-	-	-	-
2425	108MP	Less Centralia Situs Depreciation						
2426		P	S		-	-	-	-
2427				B17	-	-	-	-
2428								
2429	1081390	Accum Depr - Capital Lease						
2430		PTD	SO		-	-	-	-
2431				B17	-	-	-	-
2432								
2433		Remove Capital Leases			-	-	-	-
2434				B17	-	-	-	-
2435								
2436	1081399	Accum Depr - Capital Lease						
2437		P	S		-	-	-	-
2438		P	SE		-	-	-	-
2439				B17	-	-	-	-
2440								
2441		Remove Capital Leases			-	-	-	-
2442				B17	-	-	-	-
2443								
2444								
2445		<b>Total General Plant Accum Depreciation</b>		<b>B17</b>	<b>(483,018,484)</b>	<b>(188,261,498)</b>	<b>(527,660,553)</b>	<b>(208,074,568)</b>
2446								
2447								
2448								
2449		Summary of General Depreciation by Factor						
2450		S			(247,853,687)	(85,203,161)	(272,660,990)	(96,020,133)
2451		DGP			-	-	-	-
2452		DGU			-	-	-	-
2453		SE			(1,606,021)	(696,310)	(1,815,595)	(787,173)
2454		SO			(107,174,972)	(46,512,363)	(110,515,880)	(48,289,384)
2455		CN			(6,399,767)	(3,059,690)	(5,443,176)	(2,602,350)
2456		SG			(119,984,038)	(52,789,975)	(137,224,911)	(60,375,528)
2457		DEU			-	-	-	-
2458		SSGCT			-	-	-	-
2459		SSGCH			-	-	-	-
2460		Remove Capital Leases			-	-	-	-
2461		Total General Depreciation by Factor			(483,018,484)	(188,261,498)	(527,660,553)	(208,074,568)
2462								
2463								
2464		<b>Total Accum Depreciation - Plant In Service</b>		<b>B17</b>	<b>(9,906,332,026)</b>	<b>(4,060,171,405)</b>	<b>(9,889,950,096)</b>	<b>(4,182,608,630)</b>

2020 PROTOCOL 13-Month Average				DECEMBER 2019 UNADJUSTED RESULTS		DECEMBER 2021 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2465	111SP	Accum Prov for Amort-Steam						
2466		P	SG		-	-	-	-
2467		P	SG		-	-	-	-
2468				B18	-	-	-	-
2469								
2470								
2471	111GP	Accum Prov for Amort-General						
2472		G-SITUS	S		(11,074,062)	(18,348)	(11,906,486)	(38,533)
2473		CUST	CN		-	-	-	-
2474		I-SG	SG		-	-	-	-
2475		PTD	SO		(3,442,703)	(1,494,083)	(4,011,409)	(1,752,766)
2476		P	SE		-	-	-	-
2477				B18	(14,516,766)	(1,512,431)	(15,917,895)	(1,791,299)
2478								
2479								
2480	111HP	Accum Prov for Amort-Hydro						
2481		P	SG		-	-	-	-
2482		P	SG		-	-	-	-
2483		P	SG		(2,515,843)	(1,106,908)	(3,139,235)	(1,381,185)
2484		P	SG		-	-	-	-
2485				B18	(2,515,843)	(1,106,908)	(3,139,235)	(1,381,185)
2486								
2487								
2488	111IP	Accum Prov for Amort-Intangible Plant						
2489		I-SITUS	S		29,187,452	30,385,088	(1,349,626)	(101,675)
2490		I-DGP	SG		-	-	-	-
2491		I-DGU	SG		(489,827)	(215,512)	(522,295)	(229,797)
2492		P	SE		-	-	1,106,269	479,636
2493		I-SG	SG		(89,975,106)	(39,586,795)	(97,227,887)	(42,777,838)
2494		I-SG	SG		(105,415,501)	(46,380,183)	(40,268,216)	(17,717,007)
2495		I-SG	SG		(6,044,246)	(2,659,317)	(6,647,361)	(2,924,673)
2496		CUST	CN		(137,086,578)	(65,540,264)	(159,953,717)	(76,472,905)
2497		P	SG		-	-	-	-
2498		P	SG		(21,945)	(9,655)	(26,408)	(11,619)
2499		PTD	SO		(291,767,035)	(126,622,606)	(305,671,413)	(133,561,658)
2500				B18	(601,612,785)	(250,629,245)	(610,560,654)	(273,317,536)
2501	111IP	Less Non-Regulated Plant						
2502		NUTIL	OTH		-	-	-	-
2503					(601,612,785)	(250,629,245)	(610,560,654)	(273,317,536)
2504								
2505	111390	Accum Amtr - Capital Lease						
2506		G-SITUS	S		-	-	-	-
2507		P	SG		-	-	-	-
2508		PTD	SO		-	-	-	-
2509				B9	-	-	-	-
2510								
2511		Remove Capital Lease Amtr			-	-	-	-
2512								
2513		<b>Total Accum Provision for Amortization</b>		<b>B18</b>	<b>(618,645,394)</b>	<b>(253,248,584)</b>	<b>(629,617,784)</b>	<b>(276,490,019)</b>
2514								
2515								
2516								
2517								
2518		Summary of Amortization by Factor						
2519		S			18,113,390	30,366,740	(13,256,111)	(140,208)
2520		DGP			-	-	-	-
2521		DGU			-	-	-	-
2522		SE			-	-	1,106,269	479,636
2523		SO			(295,209,738)	(128,116,689)	(309,682,823)	(135,314,424)
2524		CN			(137,086,578)	(65,540,264)	(159,953,717)	(76,472,905)
2525		SSGCT			-	-	-	-
2526		SSGCH			-	-	-	-
2527		SG			(204,462,468)	(89,958,371)	(147,831,402)	(65,042,118)
2528		Less Capital Lease			-	-	-	-
2529		<b>Total Provision For Amortization by Factor</b>			<b>(618,645,394)</b>	<b>(253,248,584)</b>	<b>(629,617,784)</b>	<b>(276,490,019)</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**Revenue Adjustment Index**

The Company used actual revenue for the twelve months ended December 31, 2019, as the starting point for the calculation of pro forma revenue. Actual revenue was adjusted using the normalizing and pro forma adjustments below to calculate the revenue for the December 2021 Test Period.

- 3.1 Pro Forma Revenue
- 3.2 REC Revenues
- 3.3 Ancillary Service Revenue
- 3.4 Wheeling Revenue
- 3.5 NTUA Contract Reallocation Adjustment
- 3.6 Joint Use Fees

*Page 3.0.1 – Page 3.6.1: Reference – Attachment R746-700-22.B.4, Folder, '1. Adjustments,' Folder, 'C'*



**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pro Forma Revenues**

PAGE 3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	3	(7,990,468)	UT	Situs	(7,990,468)	3.1.1
Commercial	442	3	21,224,118	UT	Situs	21,224,118	3.1.1
Industrial	442	3	7,496,107	UT	Situs	7,496,107	3.1.1
Special Contracts	442	3	(8,308,516)	UT	Situs	(8,308,516)	3.1.1
Irrigation	442	3	1,514,857	UT	Situs	1,514,857	3.1.1
Public Street & Highway	444	3	(955,662)	UT	Situs	(955,662)	3.1.1
			<u>12,980,435</u>			<u>12,980,435</u>	

**Description of Adjustment:**

This adjustment restates December 2019 general business revenues to the pro forma level for the 12 months ending December 2021 based on forecast loads.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pro Forma Revenue  
 Summary of Revenue Adjustments (\$000)  
 Historical Test Period 12 Months Ended December 2019  
 Forecast Test Period 12 Months Ending December 2021

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	JAM Model Beginning Point	Normalizing Adjustments <sup>3</sup>	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Schedule 197 <sup>4</sup>	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change <sup>5</sup>	Total Type 3 Adjusted Actual Rev	Total Utah Pro Forma Revenue	Total Revenue Adjustment
Residential	769,345	(6,862)	762,483	(1,843)	(5,677)	(7,520)	754,963	651	755,614	(1,121)	754,493	754,493	(7,990)
Commercial	739,590	(6,745)	732,845	1,003	210	1,212	734,057	451	734,508	19,561	754,069	754,069	21,224
Industrial	341,127	(5,853)	335,275	581	-	581	335,856	248	336,103	6,668	342,771	342,771	7,496
Contract 1	30,566	-	30,566	98	-	98	30,664	(0)	30,664	719	31,382	31,382	817
Contract 2	36,341	-	36,341	(1,321)	-	(1,321)	35,020	0	35,020	(3,535)	31,485	31,485	(4,856)
Contract 3	67,227	-	67,227	(1,317)	-	(1,317)	65,910	-	65,910	(2,952)	62,958	62,958	(4,269)
Irrigation	16,604	(187)	16,416	(66)	(174)	(240)	16,176	1	16,176	1,755	17,931	17,931	1,515
Public St. & Hwy	7,616	(53)	7,563	23	-	23	7,585	(2)	7,584	(977)	6,607	6,607	(956)
Total Utah	2,008,416	(19,701)	1,988,716	(2,843)	(5,642)	(6,485)	1,980,231	1,348	1,981,579	20,117	2,001,696	2,001,696	12,980
Source / Formula		Ref 3.1.4	A + B	Ref 3.1.4	Ref 3.1.4	D + E	C + F	Ref 3.1.4	G + H	Ref 3.1.4	I + J	K + L	L - C

<sup>1</sup> All revenues are as booked in the company's revenue reporting system.  
<sup>2</sup> 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.  
<sup>3</sup> Includes removal of revenue adjustment - deferred NPC, revenue accounting adj, income tax deferral adj, special contracts buy-through, and out-of-period adjustments.  
<sup>4</sup> Type 2 adjustment includes price change annualization, and adjustment made to reconcile booked revenue with billing determinants revenue.  
<sup>5</sup> Type 3 adjustment reflects the difference between the normalized actual and forecast.

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Summary of Energy Adjustments (MWh) - State of Utah**  
**Forecast Period 12 Months Ending December 2021**  
**Table 1 (MWh)**

	A	B		C		D		E		F	G
		Booked Actual MWh	Type 1 Adjustment Normalization Adjustment MWh <sup>1</sup>	Type 1 Adjustment Adjusted Actual MWh	Type 2 Adjustment Blocking Adjustment MWh <sup>2</sup>	Type 2 Adjustment Adjusted Actual MWh	Type 3 Adjustment Forecast Adjustment MWh <sup>3</sup>	Type 3 Adjustment Total Forecast MWh			
Residential	7,154,065	(69,486)	7,084,579	(54)	7,084,525	(33,759)	7,050,765				
Commercial	9,053,740	44,971	9,098,711	1	9,098,712	418,367	9,517,080				
Industrial	5,312,500	36,142	5,348,641	(4)	5,348,637	33,349	5,381,985				
Contract 1	602,656	314	602,970	-	602,970	14,130	617,100				
Contract 2	809,246	(24,853)	784,393	-	784,393	(78,938)	705,456				
Contract 3	1,287,045	(2,182)	1,284,863	-	1,284,863	3,763	1,288,626				
Irrigation	209,012	(1,695)	207,317	0	207,317	23,076	230,392				
Public St & Hwy	62,040	126	62,166	(0)	62,166	(16,183)	45,983				
Total Utah	24,490,305	(16,665)	24,473,641	(57)	24,473,584	363,804	24,837,388				
Source / Formula	305 Report		A+B		C+D		E+F				

Notes:

<sup>1</sup> Includes weather normalization, buy-through, and out of period adjustments.

<sup>2</sup> Includes the adjustment made to reconcile the booked with billing determinants MWh.

<sup>3</sup> reflects the difference between the normalized actual and forecast MWh.



Rocky Mountain Power  
 2021 Revenue Case  
 Schedule of Adjustments - Start of Utah  
 Revenue Adjustment Line Item Detail

305 Report Booked	Reconciling Adjustments <sup>1</sup>	Unadjusted Revenues	Type 1 Adjustments		Normalization <sup>2</sup>	Unbilled Type A	Temperature		Total Adjustment	Adjusted Actual	Booking	Type 2 Adjustments <sup>3</sup>		Total Forecast
			Type B	Type A			Type B	Type A				Sch 197 1/1/2019	Forecast Impact	
Rev/Adj - Deferred NPC	-	2,762,689	(2,762,689)	-	(2,762,689)	-	-	(2,762,689)	-	-	-	-	-	-
Rev/Accounting Adj	(2,090,339)	(2,090,339)	-	-	-	-	-	-	-	-	-	-	-	-
SOLAR	(4,135,250)	(4,135,250)	-	-	-	-	-	-	-	-	-	-	-	-
DSM	(6)	(6)	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Deferral Adjustment	(116,729)	(116,729)	-	-	-	-	-	-	-	-	-	-	-	-
Blue Sky	(489,577)	(489,577)	-	-	-	-	-	-	-	-	-	-	-	-
Rev/Adj - Property Insurance	(5,852,741)	2,476,453	(2,476,453)	-	(2,476,453)	-	-	(2,476,453)	-	-	-	-	-	-
<b>Subtotal</b>		(6,231,000)	(6,231,000)	-	(6,231,000)	-	-	(6,231,000)	-	-	-	-	-	-
Unbilled	-	823,370	-	823,370	-	823,370	-	823,370	-	-	-	-	-	823,370
AGA Revenue Credit	-	489,408,107	-	489,408,107	-	489,408,107	-	489,408,107	-	-	-	-	-	489,408,107
<b>Total</b>		15,414,695	15,414,695	-	15,414,695	-	-	15,414,695	-	-	-	-	-	15,414,695
10-15	-	660,966	-	660,966	-	660,966	-	660,966	-	-	-	-	-	660,966
Subtotal	-	16,075,661	16,075,661	-	16,075,661	-	-	16,075,661	-	-	-	-	-	16,075,661
Rev/Adj - Deferred NPC	(91,308)	91,308	-	-	(91,308)	-	-	91,308	-	-	-	-	-	-
Rev/Accounting Adj	(6,271)	(6,271)	-	-	-	-	-	-	-	-	-	-	-	-
SOLAR	(69,789)	(69,789)	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Deferral Adjustment	(1,179)	(1,179)	-	-	-	-	-	-	-	-	-	-	-	-
Blue Sky	(6)	(6)	-	-	-	-	-	-	-	-	-	-	-	-
Rev/Adj - Property Insurance	20,172	20,172	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>		(167,998)	(167,998)	-	(167,998)	-	-	(167,998)	-	-	-	-	-	-
Unbilled	-	24,000	-	24,000	-	24,000	-	24,000	-	-	-	-	-	24,000
AGA Revenue Credit	-	231,623	-	231,623	-	231,623	-	231,623	-	-	-	-	-	231,623
<b>Total</b>		16,603,716	16,603,716	-	16,603,716	-	-	16,603,716	-	-	-	-	-	16,603,716
Public Street & Highway Lighting														
7														
Unbilled	-	93,722	-	93,722	-	93,722	-	93,722	-	-	-	-	-	93,722
AGA Revenue Credit	-	4,163,653	-	4,163,653	-	4,163,653	-	4,163,653	-	-	-	-	-	4,163,653
12E	-	2,642,834	-	2,642,834	-	2,642,834	-	2,642,834	-	-	-	-	-	2,642,834
12F	-	1,268,854	-	1,268,854	-	1,268,854	-	1,268,854	-	-	-	-	-	1,268,854
12P	-	374,185	-	374,185	-	374,185	-	374,185	-	-	-	-	-	374,185
12R	-	1,576,366	-	1,576,366	-	1,576,366	-	1,576,366	-	-	-	-	-	1,576,366
15T	-	450,376	-	450,376	-	450,376	-	450,376	-	-	-	-	-	450,376
<b>Subtotal</b>		7,832,846	7,832,846	-	7,832,846	-	-	7,832,846	-	-	-	-	-	7,832,846
Rev/Adj - Deferred NPC	(25,341)	25,341	-	-	(25,341)	-	-	25,341	-	-	-	-	-	-
Rev/Accounting Adj	(21,686)	(21,686)	-	-	-	-	-	-	-	-	-	-	-	-
SOLAR	(17,840)	(17,840)	-	-	-	-	-	-	-	-	-	-	-	-
DSM	(35,258)	(35,258)	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Deferral Adjustment	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-
Rev/Adj - Property Insurance	(53,098)	1,655	(1,655)	-	(1,655)	-	-	(1,655)	-	-	-	-	-	-
<b>Subtotal</b>		(276,000)	(276,000)	-	(276,000)	-	-	(276,000)	-	-	-	-	-	-
Unbilled	-	276,000	-	276,000	-	276,000	-	276,000	-	-	-	-	-	276,000
AGA Revenue Credit	-	7,862,386	-	7,862,386	-	7,862,386	-	7,862,386	-	-	-	-	-	7,862,386
<b>Total</b>		7,613,955	7,613,955	-	7,613,955	-	-	7,613,955	-	-	-	-	-	7,613,955
Other States to Public Authorities														
Blank														
<b>Total</b>		2,008,416,350	1,988,715,513	-	2,008,416,350	-	(19,700,836)	1,988,715,513	-	-	(174,331)	1,522,732	20,116,613	2,001,695,548

1 All revenues are as booked in the company's revenue reporting system.  
 2 Revenues are booked in the company's revenue reporting system. 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.  
 4 Type 2 adjustment includes price change annualization, and adjustment made to reconcile booked revenue with billing determinants revenue.  
 5 Type 3 adjustment reflects the difference between the normalized actual and forecast.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 REC Revenue**

PAGE 3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
<u>OR/CA/WA RPS Eligible:</u>							
Realloc. Actual Rev. for Non-RPS States	456	1	357,311	SG	43.997%	157,208	3.2.2
Adjustment for CA RPS Banking	456	1	(14,288)	CA	Situs	-	3.2.2
Adjustment for OR RPS Banking	456	1	(260,664)	OR	Situs	-	3.2.2
Adjustment for WA RPS Banking	456	1	(82,359)	WA	Situs	-	3.2.2
			(0)			157,208	
<u>OR/CA RPS Eligible</u>							
Realloc. Actual Rev. for Non-RPS States	456	1	1,476,746	SG	43.997%	649,731	3.2.2
Adjustment for CA RPS Banking	456	1	(76,737)	CA	Situs	-	3.2.2
Adjustment for OR RPS Banking	456	1	(1,400,009)	OR	Situs	-	3.2.2
			-			649,731	
<u>CA RPS Eligible</u>							
Realloc. Actual Rev. for Non-RPS States	456	1	3,623	SG	43.997%	1,594	3.2.2
Adjustment for CA RPS Banking	456	1	(3,623)	CA	Situs	-	3.2.2
Adjustment for OR RPS - Ineligible Wind	456	1	(66,092)	OR	Situs	-	3.2.2
Adjustment for OR RPS - Ineligible Wind	456	1	66,092	OTHER	0.000%	-	3.2.2
			-			1,594	
Remove December 2019 REC Deferrals	456	1	1,132,426	SG	43.997%	498,239	3.2.1
Retain 10% Incentive on REC Revenue	456	1	(290,445)	UT	Situs	(290,445)	3.2.1
Kennecott Contract Situs Allocation	456	1	400,000	UT	Situs	400,000	3.2.1
Kennecott Contract Administrative Fee	456	3	5,100	UT	Situs	5,100	3.2.1

**Description of Adjustment:**

Renewable energy credits (RECs) represent the environmental attributes of power produced from renewable energy facilities. RECs can be detached and sold separately from the electricity. RECs may also be applied to meet renewable portfolio standards (RPS) in various states. Currently, California (CA), Oregon (OR), and Washington (WA) have renewable portfolio standards. As such, the Company does not sell RECs that are eligible for CA, OR, or WA RPS compliance. Instead, the Company uses these RECs to comply with current year or future year RPS requirements. This adjustment restates REC revenue for the 12 months ended December 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 December 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. Finally, this adjustment includes into the test period pro forma Kennecott contract administration fee.

Rocky Mountain Power  
 Utah General Rate Case December 2021  
 REC Revenue  
 Unadjusted Data

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total	Kennecott Removal	SAP Total w/o Kennecott
FERC Acct (Ref B1)	4562700	4562700	4562700		4562700	
SAP Acct	301944	301944	301945		301945	
January-19	(109)	32,948	(192,815)	(159,976)		(159,976)
February-19	(919,873)	109	-	(919,764)		(919,764)
March-19	(278,133)	919,873	(1,078,766)	(437,026)		(437,026)
April-19	(296,559)	278,133	(277,994)	(296,419)		(296,419)
May-19	(262,337)	296,559	(296,200)	(261,978)	50,000	(211,978)
June-19	(323,878)	262,337	(261,134)	(322,675)	50,000	(272,675)
July-19	(50,617)	323,878	(323,300)	(50,039)	50,000	(39)
August-19	(50,623)	50,617	(50,000)	(50,007)	50,000	(7)
September-19	(404,074)	50,623	(50,000)	(403,451)	50,000	(353,451)
October-19	(971,769)	404,074	(147,000)	(714,695)	50,000	(664,695)
November-19	(847,638)	971,769	(971,010)	(846,878)	50,000	(796,878)
December-19	(870,212)	847,638	(760,214)	(782,789)	50,000	(732,789)
<b>12 ME December 2019 Total</b>	<b>(5,275,823)</b>	<b>4,438,559</b>	<b>(4,408,432)</b>	<b>(5,245,697)</b>	<b>400,000</b>	<b>(4,845,697)</b>

Ref 3.2.2

REC deferrals included in unadjusted results:

FERC Account 4562700  
 Amount Yr. Ended December 2019 **1,132,426 Ref 3.2**

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 Allocated	Ref
2,904,446	Ref. 3.2.2
<b>290,445</b>	<b>Ref. 3.2.2</b>
<u>2,614,002</u>	

Situs Allocation:

FERC Account 4562700  
 Amount Yr. Ended 2019 **400,000 Ref 3.2**

**Kennecott Administrative Fee**  
 Administrative Fee 2021 **5,100**

Rocky Mountain Power  
 Utah General Rate Case December 2021  
 REC Revenue  
 Adjustment to Reallocate December 2019 Revenue

December 2019 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	\$ 651,580
December 2019 - Unadjusted REC CA/OR RPS Eligible Resources	\$ 3,941,933
December 2019 - Unadjusted REC Revenues CA RPS Eligible Resources	\$ 252,184
Total December 2019 Unadjusted REC Revenue	\$ 4,845,697 Ref 3.2.1

Reallocate December 2019 REC Revenue for Renewable Portfolio Standards

Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
	SG	100.0000%	1.4162%	25.8367%	8.1633%	15.0218%	43.4578%	6.0690%	0.0352%	
<b>December 2019 REC Rev - Eligible for CA/OR/WA RPS</b>	1	651,580	9,227	168,347	53,191	97,879	283,162	39,544	229	
Adjustment for RPS/Commission order	1	Ref 3.2	5,060	92,317	29,169	53,675	155,279	21,685	126	
Adjustment for RPS/Commission order	1	(357,311)	(14,288)	(280,664)	(82,359)					
<b>December 2019 REC Revenues - Reallocated Totals</b>		<b>651,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,554</b>	<b>438,442</b>	<b>61,229</b>	<b>355</b>	
<b>December 2019 REC Rev - Eligible for CA/OR RPS</b>	1	3,941,933	55,824	1,018,466	321,794	592,151	1,713,076	239,234	1,388	
Adjustment for RPS/Commission order	1	Ref 3.2	20,913	381,543	120,552	221,834	641,761	89,623	520	
Adjustment for RPS/Commission order	1	(1,476,746)	(76,737)	(1,400,009)						
<b>December 2019 REC Revenues - Reallocated Totals</b>		<b>3,941,933</b>	<b>-</b>	<b>-</b>	<b>442,346</b>	<b>813,985</b>	<b>2,354,837</b>	<b>328,857</b>	<b>1,907</b>	
<b>December 2019 REC Rev - Eligible for CA RPS Only</b>	1	252,184	3,571	65,156	20,587	37,883	109,593	15,305	89	
Adjustment for RPS/Commission order	1	Ref 3.2	51	936	296	544	1,574	220	1	
Adjustment for RPS/Commission order	1	(3,623)	(3,623)							
<b>December 2019 REC Revenue - Reallocated Totals</b>		<b>252,184</b>	<b>-</b>	<b>66,092</b>	<b>20,882</b>	<b>38,427</b>	<b>111,168</b>	<b>15,525</b>	<b>90</b>	
<b>Reallocated REC Revenue for 12 ME December 2019</b>	1	1,837,680	26,025	474,796	150,016	276,053	798,615	111,528	647	
Adjustment for RPS/Commission order	1	(1,837,680)	(94,647)	(1,660,673)	(82,359)					
<b>December 2019 REC Revenue - Total Reallocated</b>		<b>4,845,697</b>	<b>-</b>	<b>66,092</b>	<b>463,228</b>	<b>1,003,966</b>	<b>2,904,446</b>	<b>405,611</b>	<b>2,353</b>	

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Ancillary Services Revenue**

PAGE 3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b> Ancillary Contract Renewal	456	3	1,224,105	SG	43.997%	538,575	3.3.1

**Description of Adjustment:**

This adjustment includes ancillary revenue contract consistent the net power cost study.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Ancillary Services Revenue**

<b>Description</b>	<b>12 Months Ended December 2019</b>	<b>12 Months Ending December 2021</b>	<b>Incremental Change</b>	<b>FERC Acct</b>	<b>Factor</b>
SCL Stateline Demand & Energy	9,208,459	11,283,000	2,074,541	456	SG
BPA Foote Creek 4 Ancillary Service	801,601	-	(801,601)	456	SG
Foote Creek 1 Ancillary Service	33,648	-	(33,648)	456	SG
EWEB Foote Creek 1 Ancillary Service	108,221	-	(108,221)	456	SG
EWEB Credit	(118,247)	-	118,247	456	SG
EWEB Foote Creek 1 O&M	25,213	-	(25,213)	456	SG
	<b>10,058,895</b>	<b>11,283,000</b>	<b>1,224,105</b>		
			<b>Ref. 3.3</b>		

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wheeling Revenue**

PAGE 3.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Other Electric Revenues	456	1	(206,160)	SG	43.997%	(90,705)	3.4.1
Other Electric Revenues	456	2	388,791	SG	43.997%	171,058	3.4.1
Other Electric Revenues	456	3	8,322,931	SG	43.997%	3,661,881	3.4.1
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME December 2019			111,912,996				3.4.1
Total Adjustments			<u>8,505,562</u>				Above
Adjusted Wheeling Revenues 12 ME December 2021			<u>120,418,558</u>				3.4.1

**Description of Adjustment:**

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2019 and adds in annualizing and pro forma changes through December 2021.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wheeling Revenue

Customer	Total
3 Phases Renewables, Inc.	(3,352)
Arizona Public Service Company	(2,740)
Avangrid Renewables, LLC	(6,548,152)
Avista Corporation	(21,511)
BASIN ELECTRIC POWER COOPERATIVE	(1,055,407)
BLACK HILLS POWER & LIGHT COMPANY	(3,372,474)
BONNEVILLE POWER ADMINISTRATION	(17,530,141)
BONNEVILLE POWER ADMINISTRATION	(4,430,767)
Brookfield Energy Marketing L.P.	(277,876)
Calpine Energy Solutions, LLC	(1,276,994)
City of Roseville	(1,647,367)
Clatskanie PUD	(572,536)
Colorado Electric Utility Co.	(4,722)
Constellation NewEnergy, Inc.	(40,488)
CONSTELLATION POWER SOURCE, INC.	(1,908,294)
DESERET GENERATION & TRANS. CO-OP.	(5,115,075)
Eagle Energy Partners I LP	(20,281)
Energy Keepers, Inc.	(598)
Eugene Water & Electric Board	(119,851)
Evergreen BioPower	(383,676)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
Idaho Power Co. Balancing Ops	(868,374)
Intermountain Renewable(Cyrq Enrgy)	(415,716)
Los Angeles Dept. of Water & Power	(1,238,409)
Macquarie Energy LLC	(251,784)
MAG Energy Solutions Inc.	(111,916)
Moon Lake Electric Association	(19,262)
MORGAN STANLEY CAPITAL	(2,656,696)
Municipal Energy Agency of Nebraska	(1,013)
Navajo Tribal Utility Authority	(84,912)
NextEra Energy Resources, LLC	(3,381,068)
NV Energy	(209,197)
Obsidian Renewables, LLC	(29,634)
PACIFIC GAS & ELECTRIC COMPANY	(146,099)
PACIFICORP	(0)
PORTLAND GENERAL ELECTRIC COMPANY	(312,974)
POWEREX	(20,700,831)
RAINBOW ENERGY MARKETING CORPORATIO	(75,250)
Sacramento Municipal Utility Dist	(645,800)
Salt River Project	(859,917)
SeaWest Windpower, Inc.	(46,510)
Shell Energy NA (Coral Power)	(3,578,785)
SIERRA PACIFIC POWER COMPANY	(36,159)
So. Cal Public Power Authority	(32,287)
Southern California Edison Company	(3,786,149)
State of South Dakota	(136,719)
Tenaska Power Services Company	(386,839)
The Energy Authority	(113,043)
TRANSALTA ENERGY MARKETING CORP.	(408,484)
TRI-STATE GEN. & TRANS. ASSOCIATION	(602,368)
Tucson Electric Power Co.	(14,633)
U.S. Bureau of Reclamation	(52,702)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(18,837,507)
UTAH MUNICIPAL POWER AGENCY	(3,027,703)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	(2,703)
WESTERN AREA POWER ADMIN. - UT	(3,214,980)
WESTERN AREA POWER ADMINISTRATION	(62,744)
Cowlitz Revenue	(184,442)
Accruals and Adjustments	(776,077)

**Total** (111,912,996)  
 Ref 3.4

Type		
1	Remove refunds and other out of period adjustments	206,160
2	LH Garrett (Formerly Obsidian) 10MW	(388,791)
3	Airport Solar (Formerly Obsidian) 50MW	(2,092,203)
3	Falls Creek Hydro	(161,446)
3	BPA Lost Creek to Network	1,970,501
3	BPA Green Springs to Network	633,375
3	Forecasted Price/Volume Increase	(8,673,158)

**Incremental Adjustments** (8,505,562)  
 Ref 3.4

**Accum Totals** (120,418,558)  
 Ref 3.4

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 NTUA Contract Reallocation Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
NTUA Revenues	447	1	(13,606,145)	FERC	0.000%	-	
NTUA Revenues	447	1	<u>13,606,145</u>	UT	Situs	13,606,145	
			-				
NTUA Revenues	447	3	352,261	UT	Situs	352,261	
NTUA Revenues CY 2019			13,606,145				
NTUA Revenue Forecast CY 2021			<u>13,958,406</u>				
			352,261	Above			

**Description of Adjustment:**

This adjustment corrects the allocation factor on revenues booked for the NTUA Contract in the year ended December 2019 to be consistent with the treatment of loads. The adjustment also includes pro forma revenues through December 2021.

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Joint Use Revenue**

PAGE 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Joint Use Revenue	454	3	437,250	UT	Situs	437,250	3.6.1

**Description of Adjustment:**

This adjustment reflects the proposed change to Joint Use Revenue - Schedule 4. The Company is proposing an increase in the per pole attachment rate from \$5.76 to \$7.89. The amount is calculated in accordance with Commission Rule R746-345-5.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Joint Use Revenue**

			Year Ending December-2021		
State	FERC	SAP	Attachment Count	Rate	Revenue <sup>1</sup>
UT	454.1	301864	194,429	\$ 7.89	\$ 1,534,045
UT (Century Link) <sup>2</sup>	454.1	301864	67,108	\$ 12.56	\$ 842,876
					<b>\$ 2,376,921</b>

Joint Use Revenue Year Ending Dec 2021 \$ 2,376,921 Above  
 Joint Use Revenue Year Ended Dec 2019 \$ 1,939,671 Ref. B1  
**Adjustment to Joint Use Revenue \$ 437,250**  
**Ref 3.6**

**Footnotes:**

<sup>1</sup> Coinciding with the rate effective date, revenue for year-ending December 2021 is calculated assuming the first effective billing cycle is October 1, 2020.

<sup>2</sup> Rate and count is fixed per existing Settlement Agreement with Century Link.

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**Operation & Maintenance Expense Adjustment Index**

The Company's actual O&M expenses for the twelve months ended December 2019 are the basis for the Test Period O&M expenses. These actual expenses are adjusted for various normalizing items including labor costs, non-labor operation and maintenance, and inflation to reflect the appropriate level of on-going costs that the Company expects to incur during the December 2021 Test Period. The following adjustments are included:

- 4.1 Miscellaneous Expense and Revenue
- 4.2 Wage and Employee Benefits
- 4.3 Remove Non-Recurring Entries
- 4.4 Insurance Expense
- 4.5 Uncollectible Accounts
- 4.6 Generation Expense Normalization
- 4.7 Wildland Fire O&M
- 4.8 Paperless Bill Credits Adjustment
- 4.9 Credit Facility Fees
- 4.10 O&M Expense Escalation

*Page 4.0.1 – Page 4.10.7: Reference – Attachment R746-700-22.B.4, Folder, '1. Adjustments,' Folder, 'C*

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Tab 4 Adjustment Summary**

	Total Adjustments	4.1 Miscellaneous Expense & Revenue	4.2 Wage & Employee Benefits	4.3 Remove Non- Recurring Entries	4.4 Insurance Expense	4.5 Uncollectible Accounts	4.6 Generation Expense Normalization
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(2,716,081)	-	-	-	-	-	-
6 Total Operating Revenues	(2,716,081)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	4,095,700	-	5,308,778	-	-	-	(2,657,742)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	1,085,315	-	1,110,111	-	-	-	-
12 Other Power Supply	3,078,293	(3,760)	1,953,559	727,789	-	-	224,369
13 Transmission	1,718,141	-	1,567,810	-	-	-	-
14 Distribution	6,529,192	-	6,362,527	-	-	-	-
15 Customer Accounting	2,449,447	(1,650)	1,990,364	-	-	25,250	-
16 Customer Service & Info	477,757	(546)	430,106	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	4,769,224	(11,559)	2,462,314	-	710,435	-	-
19							
20 Total O&M Expenses	24,203,069	(17,514)	21,185,569	727,789	710,435	25,250	(2,433,373)
21	-	-	-	-	-	-	-
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	(5,649,060)	(220,843)	(4,247,782)	(145,924)	(169,901)	(5,063)	487,900
26 Income Taxes - State	(1,279,356)	(50,015)	(962,005)	(33,048)	(38,478)	(1,147)	110,496
27 Income Taxes - Def Net	-	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	1,119,232	1,119,232	-	-	-	-	-
30							
31 Total Operating Expenses:	18,393,885	830,860	15,975,782	548,817	502,056	19,041	(1,834,977)
32							
33 Operating Rev For Return:	(21,109,966)	(830,860)	(15,975,782)	(548,817)	(502,056)	(19,041)	1,834,977
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	192,548	(3,214)	178,070	6,117	5,596	212	(20,453)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	192,548	(3,214)	178,070	6,117	5,596	212	(20,453)
49	-	-	-	-	-	-	-
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	(162,058)	-	-	-	(162,058)	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	6,309,806	-	-	-	6,309,806	-	-
58	-	-	-	-	-	-	-
59 Total Rate Base Deductions	6,147,748	-	-	-	6,147,748	-	-
60							
61 Total Rate Base:	6,340,296	(3,214)	178,070	6,117	6,153,344	212	(20,453)
62							
63 Return on Rate Base	-0.334%	-0.013%	-0.248%	-0.009%	-0.015%	0.000%	0.028%
64							
65 Return on Equity	-0.623%	-0.024%	-0.462%	-0.016%	-0.027%	-0.001%	0.053%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(28,038,382)	(1,101,718)	(21,185,569)	(727,789)	(710,435)	(25,250)	2,433,373
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	141,261	(72)	3,967	136	137,096	5	(456)
72 Schedule "M" Additions	-	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-	-
74 Income Before Tax	(28,179,643)	(1,101,646)	(21,189,536)	(727,925)	(847,531)	(25,255)	2,433,829
75							
76 State Income Taxes	(1,279,356)	(50,015)	(962,005)	(33,048)	(38,478)	(1,147)	110,496
77 Taxable Income	(26,900,287)	(1,051,631)	(20,227,531)	(694,877)	(809,053)	(24,108)	2,323,333
78							
79 Federal Income Taxes + Other	(5,649,060)	(220,843)	(4,247,782)	(145,924)	(169,901)	(5,063)	487,900
APPROXIMATE PRICE CHANGE	28,786,069	1,106,873	21,307,566	731,980	1,300,680	26,069	(2,447,417)

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Tab 4 Adjustment Summary**

	4.7	4.8	4.9	4.10
	Wildland Fire O&M	Paperless Bill Credits Adjustment	Credit Facility Fees	O&M escalation
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	(2,716,081)	-	-
6 Total Operating Revenues	-	(2,716,081)	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	1,444,665
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	(24,796)
12 Other Power Supply	-	-	-	176,336
13 Transmission	(47,965)	-	-	198,296
14 Distribution	(92,874)	-	-	259,638
15 Customer Accounting	-	-	-	435,483
16 Customer Service & Info	-	-	-	48,197
17 Sales	-	-	-	-
18 Administrative & General	-	-	603,185	1,004,849
19				
20 Total O&M Expenses	(140,839)	-	603,185	3,542,567
21	-	-	-	-
22 Depreciation	-	-	-	-
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	28,239	(544,449)	(120,941)	(710,297)
26 Income Taxes - State	6,395	(123,303)	(27,390)	(160,863)
27 Income Taxes - Def Net	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	(106,205)	(667,751)	454,854	2,671,407
32				
33 Operating Rev For Return:	106,205	(2,048,330)	(454,854)	(2,671,407)
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	(1,184)	(7,443)	5,070	29,776
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(1,184)	(7,443)	5,070	29,776
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:	(1,184)	(7,443)	5,070	29,776
62				
63 Return on Rate Base	0.002%	-0.032%	-0.007%	-0.041%
64				
65 Return on Equity	0.003%	-0.059%	-0.013%	-0.077%
66				
67 TAX CALCULATION:				
68 Operating Revenue	140,839	(2,716,081)	(603,185)	(3,542,567)
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	(26)	(166)	113	663
72 Schedule "M" Additions	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-
74 Income Before Tax	140,865	(2,715,916)	(603,298)	(3,543,230)
75				
76 State Income Taxes	6,395	(123,303)	(27,390)	(160,863)
77 Taxable Income	134,470	(2,592,613)	(575,908)	(3,382,368)
78				
79 Federal Income Taxes + Other	28,239	(544,449)	(120,941)	(710,297)
APPROXIMATE PRICE CHANGE	(141,651)	2,728,870	606,666	3,566,433

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Miscellaneous General Expense & Revenue**

PAGE 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Gain on Property Sales	421	1	1,371,008	SG	43.997%	603,209	
Gain on Property Sales	421	1	(91)	UT	Situs	(91)	
Gain on Property Sales	421	1	572,139	OR	Situs	-	
Gain on Property Sales	421	1	1,381,121	SO	43.695%	603,474	
Loss on Property Sales	421	1	172	OR	Situs	-	
Loss on Property Sales	421	1	(199,935)	SO	43.695%	(87,361)	
			<u>3,124,414</u>			<u>1,119,232</u>	4.1.1
<b>Adjustment to Expense:</b>							
Other Expenses	557	1	(8,545)	SG	43.997%	(3,760)	
Administrative & General Salaries	920	1	(1,916)	SO	43.695%	(837)	
Office Supplies and Expenses	921	1	(54,374)	SO	43.695%	(23,758)	
Customer Records	903	1	(3,452)	CN	47.809%	(1,650)	
Customer Records	903	1	(11,248)	OR	Situs	-	
Informational Advertising	909	1	(5,556)	CA	Situs	-	
Informational Advertising	909	1	(17,845)	CN	47.809%	(8,532)	
Informational Advertising	909	1	1,079	ID	Situs	-	
Informational Advertising	909	1	(4,296)	OR	Situs	-	
Informational Advertising	909	1	7,986	UT	Situs	7,986	
Informational Advertising	909	1	(1,065)	WA	Situs	-	
Informational Advertising	909	1	664	WYP	Situs	-	
Duplicate Charges	929	1	29,837	SO	43.695%	13,037	
			<u>(68,730)</u>			<u>(17,514)</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.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Miscellaneous General Expense & Revenue**

Description	FERC	2020P Factor	Amount
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>			
Gain on Property Sales	421	SG	1,371,008
Gain on Property Sales	421	UT	(91)
Gain on Property Sales	421	OR	572,139
Gain on Property Sales	421	SO	1,381,121
Loss on Property Sales	421	OR	172
Loss on Property Sales	421	SO	(199,935)
			<u>3,124,414</u>
			<u><b>3,124,414</b></u> Ref 4.1
<b>Non Regulated Flights</b>			
Other Expenses	557	SG	(8,545)
Admin & General	920	SO	(1,916)
Office Supplies and Expenses	921	SO	(40,599)
			<u>(51,060)</u>
<b>Informational &amp; Instructional Advertising</b>			
Blue Sky	909	CN	(7,504)
Blue Sky	909	OR	(10,462)
Blue Sky	903	CN	(3,452)
Blue Sky	903	OR	(11,248)
Blue Sky	929	SO	29,837
DSM	909	CN	(566)
Sponsorships	909	ID	(500)
Remove system allocation	909	CN	(9,775)
Remove system allocation	909	OR	(1,285)
Remove system allocation	909	WA	(2,683)
Remove system allocation	909	CA	(5,556)
Remove system allocation	909	UT	(841)
Remove system allocation	909	WY	(1,651)
Add situs allocation	909	ID	1,579
Add situs allocation	909	UT	8,827
Add situs allocation	909	WY	2,316
Add situs allocation	909	WA	1,618
Add situs allocation	909	CA	-
Add situs allocation	909	OR	7,451
Total			<u>(3,895)</u>
<b>FERC 921 - Office Supplies &amp; Expenses</b>			
Expense removal	921	SO	(13,775)
			<u>(13,775)</u>
<b>Total Expense</b>			<u><b>(68,730)</b></u> Ref 4.1

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Wages & Employee Benefits**

PAGE 4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Pro Forma adj. to Test Year 2021	Various	3	48,026,006	Various	Various	21,185,569	4.2.11

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred during the 12 months ended December 2019, or are projected to occur through the twelve month period ending December 2021 for labor charged to operation & maintenance accounts. See page 4.2.1 for more information on how this adjustment was calculated.

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Wage and Employee Benefits**

The unadjusted, annualized (12 months ended December 2019), and pro forma period (12 months ending December 2021) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2019 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2019 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.2.3.
3. The annualized December 2019 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2021 (see page 4.2.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.2.4.
4. Compensation related to the Annual Incentive Plan is included on a three-year average of the pay out percentage level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides certain employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees and some non-exempt employees do not participate in the Company's Annual Incentive Plan.
5. Pro Forma December 2021 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2019 data escalated to December 2021. These expenses can be found on page 4.2.7.
6. Payroll tax calculations can be found on page 4.2.8.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wage and Employee Benefit Adjustment**

Account	Description	Actual 12 Months Ended December 2019	Pro Forma 12 Months Ending December 2021	Adjustment	Ref.
5001XX	Regular Ordinary Time	431,471,333	458,620,326	27,148,993	
5002XX	Overtime	65,293,734	69,402,140	4,108,405	
5003XX	Premium Pay	10,106,081	10,741,974	635,894	
	<b>Subtotal for Escalation</b>	<b>506,871,148</b>	<b>538,764,440</b>	<b>31,893,292</b>	4.2.3&5
5005XX	Unused Leave Accrual	2,528,541	2,687,641	159,101	4.2.6
500600	Temporary/Contract Labor	3,930	3,930	-	
500700	Severance Pay	(134,008)	(134,008)	-	
500850	Other Salary/Labor Costs	3,591,145	3,591,145	-	
50109X	Joint Owner Cutbacks	(1,201,493)	(1,277,093)	(75,600)	4.2.6
	<b>Subtotal Bare Labor</b>	<b>511,659,262</b>	<b>543,636,055</b>	<b>31,976,792</b>	
500410	Annual Incentive Plan	28,721,615	29,777,703	1,056,088	4.2.6
	<b>Total Incentive</b>	<b>28,721,615</b>	<b>29,777,703</b>	<b>1,056,088</b>	
500250	Overtime Meals	1,386,854	1,386,854	-	
50040x	Bonus and Awards	1,776,665	1,776,665	-	
501325	Physical Exam	65,777	65,777	-	
502300	Education Assistance	133,630	133,630	-	
580899	Mining Salary/Benefit Credit	(192,027)	(192,027)	-	
	<b>Total Other Labor</b>	<b>3,170,899</b>	<b>3,170,899</b>	<b>-</b>	
	<b>Subtotal Labor and Incentive</b>	<b>543,551,776</b>	<b>576,584,657</b>	<b>33,032,880</b>	
50110X	Pensions	(5,405,331)	14,454,430	19,859,760	4.2.7
501115	SERP Plan	2,946,562	2,779,392	(167,170)	4.2.7
50115X	Post Retirement Benefits	(5,951,646)	3,718,875	9,670,521	4.2.7
501160	Post Employment Benefits	7,623,371	6,323,807	(1,299,565)	4.2.7
	<b>Total Pensions</b>	<b>(787,044)</b>	<b>27,276,503</b>	<b>28,063,547</b>	4.2.7
501102	Pension Administration	538,662	617,162	78,500	4.2.7
50112X	Medical	55,093,453	60,058,773	4,965,320	4.2.7
50117X	Dental	3,676,335	4,256,813	580,478	4.2.7
50120X	Vision	359,460	524,792	165,332	4.2.7
50122X	Life	774,768	823,517	48,750	4.2.7
50125X	401(k)	38,638,179	41,069,366	2,431,187	4.2.7
501251	401(k) Administration	97	814	717	4.2.7
501275	Accidental Death & Disability	35,155	37,367	2,212	4.2.7
501300	Long-Term Disability	3,877,280	4,121,246	243,966	4.2.7
5016XX	Worker's Compensation	1,439,724	1,530,314	90,590	4.2.7
502900	Other Salary Overhead	1,291,410	1,291,410	-	4.2.7
	<b>Total Benefits</b>	<b>105,724,522</b>	<b>114,331,574</b>	<b>8,607,052</b>	4.2.7
	<b>Subtotal Pensions and Benefits</b>	<b>104,937,478</b>	<b>141,608,078</b>	<b>36,670,599</b>	4.2.7
580XXX	Payroll Tax Expense	37,724,230	40,074,433	2,350,203	4.2.8
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	-	
	<b>Total Payroll Taxes</b>	<b>40,623,353</b>	<b>42,973,556</b>	<b>2,350,203</b>	
	<b>Total Labor</b>	<b>689,112,608</b>	<b>761,166,291</b>	<b>72,053,683</b>	4.2.11
	Non-Utility and Capitalized Labor	229,797,765	253,825,442	24,027,677	4.2.11
	<b>Total Utility Labor</b>	<b>459,314,844</b>	<b>507,340,849</b>	<b>48,026,006</b>	4.2.11
		Ref. 4.2.11	Ref. 4.11	Ref. 4.2	Ref. 4.2.11

Labor (12 Months Ended December 2019)

Acct	Account Desc.	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
5001XX	Reg/Ordinary Time	37,941	34,185	34,420	35,938	38,092	33,452	37,541	35,799	34,686	38,344	35,095	35,978	431,471
5002XX	Overtime	4,783	5,322	7,119	5,046	5,855	4,567	5,078	5,774	5,181	5,392	5,332	5,846	65,294
5003XX	Premium Pay	516	822	750	1,004	919	839	902	1,035	906	874	906	632	10,106
<b>Grand Total</b>		<b>43,240</b>	<b>40,329</b>	<b>42,288</b>	<b>41,987</b>	<b>44,866</b>	<b>38,859</b>	<b>43,521</b>	<b>42,608</b>	<b>40,774</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>506,871</b>

Ref. 4.2  
 Ref. 4.2  
 Ref. 4.2

Labor (12 Months Ended December 2019)

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,555	16,734	16,414	14,990	17,307	15,965	16,246	193,055
3	IBEW 125	3,432	3,207	3,329	3,240	3,328	2,965	3,349	3,274	3,122	3,409	3,156	3,472	39,283
4	IBEW 659	4,070	4,024	4,526	3,483	3,838	3,334	3,703	3,590	3,968	3,693	3,518	3,722	45,370
5	UWUJA 197	176	165	265	160	179	162	180	128	172	180	156	216	2,139
8	UWUJA 127	4,380	3,763	4,112	4,345	4,848	3,951	4,284	4,132	4,150	4,295	3,988	4,493	50,740
9	IBEW 57 WY	71	60	61	75	68	59	63	64	62	63	57	67	770
11	IBEW 57 PD	8,823	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,232
12	IBEW 57 PS	3,524	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,549
13	PCCC Non-Exempt	705	591	593	610	599	548	573	478	487	507	470	533	6,694
15	IBEW 57 CT	341	287	294	350	320	299	336	322	309	324	324	335	3,840
16	IBEW 77	107	113	106	122	114	125	124	114	128	115	128	134	1,429
18	Non-Exempt	1,037	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,085	1,094	12,770
<b>Grand Total</b>		<b>43,240</b>	<b>40,329</b>	<b>42,288</b>	<b>41,987</b>	<b>44,866</b>	<b>38,859</b>	<b>43,521</b>	<b>42,608</b>	<b>40,774</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>506,871</b>

Annualization Increase

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	
2	Officer/Exempt	2.65%												(1)
3	IBEW 125	2.50%							5.10%					(1,4)
4	IBEW 659					2.50%		5.10%						(1,4)
5	UWUJA 197						2.50%			5.80%				(1,4)
8	UWUJA 127										2.25%			(1)
9	IBEW 57 WY													(1)
11	IBEW 57 PD		2.50%											(1)
12	IBEW 57 PS		2.50%											(1)
13	PCCC Non-Exempt	1.73%												(1)
15	IBEW 57 CT		2.50%											(1)
16	IBEW 77		2.25%											(1)
18	Non-Exempt	2.15%												(1)

Annualized Labor December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,555	16,734	16,414	14,990	17,307	15,965	16,246	193,055
3	IBEW 125	3,607	3,371	3,499	3,405	3,498	3,116	3,520	3,274	3,122	3,409	3,156	3,472	40,449
4	IBEW 659	4,385	4,334	4,876	3,752	4,033	3,504	3,703	3,590	3,868	3,693	3,518	3,722	46,980
5	UWUJA 197	190	179	287	173	194	171	190	135	172	180	156	216	2,246
8	UWUJA 127	4,478	3,847	4,205	4,443	4,957	4,040	4,380	4,225	4,243	4,295	3,988	4,493	51,594
9	IBEW 57 WY	73	62	62	77	70	61	63	64	62	63	57	67	780
11	IBEW 57 PD	9,044	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,453
12	IBEW 57 PS	3,613	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,637
13	PCCC Non-Exempt	705	591	593	610	599	548	573	478	487	507	470	533	6,694
15	IBEW 57 CT	349	287	294	350	320	299	336	322	309	324	324	335	3,849
16	IBEW 77	110	113	106	122	114	125	124	114	128	115	128	134	1,432
18	Non-Exempt	1,037	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,085	1,094	12,770
<b>Grand Total</b>		<b>44,164</b>	<b>40,904</b>	<b>42,924</b>	<b>42,534</b>	<b>45,357</b>	<b>39,280</b>	<b>43,799</b>	<b>42,709</b>	<b>40,867</b>	<b>44,610</b>	<b>41,333</b>	<b>42,456</b>	<b>510,937</b>

Ref. 4.2

Pro Forma Increase to December 2021  
 Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt												
3	IBEW 125												
4	IBEW 659												
5	UWUJA 197												
8	UWUJA 127												
9	IBEW 57 WY												

Note: Please see Confidential Exhibit RMP\_\_\_(SRM-4) for redacted information.

Group Code	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt												
15	IBEW 57 CT												
16	IBEW 77												
18	Non-Exempt												

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)
- (4) A one-time spot increase

**Pro Forma Labor December 2021**

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2	Officer/Exempt													
3	IBEW 125													
4	IBEW 659													
5	UWUJA 197													
8	UWUJA 127													
9	IBEW 57 WY													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 CT													
16	IBEW 77													
18	Non-Exempt													
<b>Grand Total</b>														<b>538,764</b>

Ref. 4.2

Note: Please see Confidential Exhibit RMP\_\_(SRM-4) for redacted information.

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Wage and Employee Benefits**

<u>Composite Labor Increases</u>		<b>Ref.</b>
Regular Time/Overtime/Premium Pay Annualize - Actual	506,871,148	4.2
Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	538,764,440	4.2
% Increase-Total	CAGR <sup>1</sup> 3.10%	4.2

Miscellaneous Bare Labor Escalation

Description	Account	December 2019 Actual	Pro Forma Increase	December 2021 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,528,541	6.29%	2,687,641	159,101	4.2.2
Joint Owner Cutbacks	50109X	(1,201,493)	6.29%	(1,277,093)	(75,600)	4.2.2
		1,327,048		1,410,548	83,500	

Annual Incentive Plan Escalation

Description	Account	December 2019 Actual	December 2021 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	28,721,615	29,777,703	1,056,088	4.2

Test Year Annual Incentive Plan (AIP) Calculation

	<sup>2</sup> PCCC Non-		Total Wages	Actual AIP	AIP as a % of Wages
	Officer/Exempt Actual Wages	Exempt Actual Wages			
Cy 2017	181,127,477	7,449,724	200,375,657	28,897,064	14.42%
Cy 2018	186,311,401		186,311,401	25,783,851	13.84%
Cy 2019	193,054,697		193,054,697	30,010,517	15.55%
3-year Total	560,493,576		579,741,755	84,691,432	14.61%
Test Year				<b>29,777,703</b>	14.61%
				Ref 4.2.2	

<sup>1</sup>Compound Annual Growth Rate

<sup>2</sup> Effective CY 2018, Non-exempt are not eligible for AIP.

Note: Please see Confidential Exhibit RMP\_\_\_(SRM-4) for redacted information.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wage and Employee Benefits**

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2019 Net of Joint Venture	Actual December 2019 Gross	Projected December 2021 Gross	Projected December 2021 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	(5,405,331)	(5,289,589)	14,144,924	14,454,430	<b>19,859,760</b>	4.2.2
501115	SERP Plan	2,946,562	2,946,562	2,779,392	2,779,392	<b>(167,170)</b>	4.2.2
50115X	Post Retirement Benefits	(5,951,646)	(5,909,641)	3,692,628	3,718,875	<b>9,670,521</b>	4.2.2
501160	Post Employment Benefits	7,623,371	7,876,762	6,534,002	6,323,807	<b>(1,299,565)</b>	4.2.2
	Subtotal	<u>(787,044)</u>	<u>(375,905)</u>	<u>27,150,946</u>	<u>27,276,503</u>	<u><b>28,063,547</b></u>	4.2.2
501102	Pension Administration	538,662	555,490	636,442	617,162	<b>78,500</b>	4.2.2
50112X	Medical	55,093,453	56,874,190	62,000,000	60,058,773	<b>4,965,320</b>	4.2.2
50117X	Dental	3,676,335	3,799,996	4,400,000	4,256,813	<b>580,478</b>	4.2.2
50120X	Vision	359,460	369,877	540,000	524,792	<b>165,332</b>	4.2.2
50122X	Life	774,768	801,957	852,417	823,517	<b>48,750</b>	4.2.2
50125X	401(k)	38,638,179	39,929,563	42,442,007	41,069,366	<b>2,431,187</b>	4.2.2
501251	401(k) Administration	97	100	841	814	<b>717</b>	4.2.2
501275	Accidental Death & Disability	35,155	35,443	37,673	37,367	<b>2,212</b>	4.2.2
501300	Long-Term Disability	3,877,280	4,006,156	4,258,231	4,121,246	<b>243,966</b>	4.2.2
5016XX	Worker's Compensation	1,439,724	1,485,704	1,579,187	1,530,314	<b>90,590</b>	4.2.2
502900	Other Salary Overhead	1,291,410	1,292,480	1,292,480	1,291,410	-	4.2.2
	Subtotal	<u>105,724,522</u>	<u>109,150,956</u>	<u>118,039,278</u>	<u>114,331,574</u>	<u><b>8,607,052</b></u>	4.2.2
	Grand Total	<u><b>104,937,478</b></u>	<u>108,775,050</u>	<u>145,190,224</u>	<u><b>141,608,078</b></u>	<u><b>36,670,599</b></u>	4.2.2
		<b>Ref. 4.2.2</b>			<b>Ref. 4.2.2</b>	<b>Ref. 4.2.2</b>	

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wage and Employee Benefits  
 Payroll Tax Adjustment Calculation**

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
<b>FICA Calculated on December 2021 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		31,817,692	31,817,692		4.2.2
Pro Forma Incentive Adjustment	i		1,056,088	1,056,088		4.2.2
	j	h + i	32,873,780	32,873,780		
Percentage of eligible wages	k		91.92%	100.00%		
Total eligible wages	l	j * k	30,218,276	32,873,780		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	1,873,533	476,670		
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>1,873,533</b>	<b>476,670</b>	<b>2,350,203</b>	4.2.2

Rocky Mountain Power  
 2020 Protocol FERC Spread  
 Utah General Rate Case - December 2021

2020P Indicator	Actual		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2021	Utah Allocation %	Pro Forma	
	12 Months Ended December 2019	% Of Total				Adjustment Utah Allocated	12 Months Ending December 2021 Utah Allocated
500SG	13,056,774	1.895%	1,365,218	14,421,991	43.997%	600,662	6,345,315
502SG	19,170,731	2.782%	2,004,494	21,175,225	43.997%	881,927	9,316,569
503SE	113,188	0.016%	11,835	125,023	43.356%	5,131	54,205
505SG	872	0.000%	91	963	43.997%	40	424
506SG	31,565,309	4.581%	3,300,472	34,865,780	43.997%	1,452,125	15,340,071
510SG	3,308,478	0.480%	345,935	3,654,413	43.997%	152,203	1,607,850
511SG	8,014,161	1.163%	837,961	8,852,123	43.997%	368,682	3,894,712
512SG	25,775,295	3.740%	2,695,067	28,470,363	43.997%	1,185,762	12,526,247
513SG	11,935,828	1.732%	1,248,011	13,183,839	43.997%	549,094	5,800,559
514SG	2,459,627	0.357%	257,179	2,716,806	43.997%	113,152	1,195,327
535SG-P	5,225,772	0.758%	546,407	5,772,179	43.997%	240,406	2,539,615
535SG-U	3,382,382	0.491%	353,662	3,736,044	43.997%	155,603	1,643,766
536SG-P	26,971	0.004%	2,820	29,792	43.997%	1,241	13,108
537SG-P	537,605	0.078%	56,212	593,816	43.997%	24,732	261,264
537SG-U	26,702	0.004%	2,792	29,494	43.997%	1,228	12,977
539SG-P	6,646,876	0.965%	694,998	7,341,874	43.997%	305,782	3,230,241
539SG-U	5,320,157	0.772%	556,276	5,876,433	43.997%	244,748	2,585,484
540SG-P	204	0.000%	21	225	43.997%	9	99
541SG-P	-	0.000%	-	-	43.997%	-	-
542SG-P	240,271	0.035%	25,123	265,394	43.997%	11,053	116,767
542SG-U	10,773	0.002%	1,126	11,899	43.997%	496	5,235
543SG-P	387,838	0.056%	40,552	428,391	43.997%	17,842	188,481
543SG-U	311,244	0.045%	32,544	343,788	43.997%	14,318	151,258
544SG-P	906,380	0.132%	94,771	1,001,151	43.997%	41,697	440,481
544SG-U	209,704	0.030%	21,927	231,631	43.997%	9,647	101,912
545SG-P	810,459	0.118%	84,742	895,201	43.997%	37,284	393,866
545SG-U	87,505	0.013%	9,150	96,654	43.997%	4,026	42,526
546SG	4,141	0.001%	433	4,574	43.997%	190	2,012
548SG	5,858,981	0.850%	612,616	6,471,597	43.997%	269,536	2,847,341
549OR	35,973	0.005%	3,761	39,735	0.000%	-	-
549SG	4,175,810	0.606%	436,623	4,612,433	43.997%	192,103	2,029,355
552SG	848,688	0.123%	88,739	937,427	43.997%	39,043	412,444
553SG	1,705,795	0.248%	178,358	1,884,154	43.997%	78,473	828,980
554SG	86,425	0.013%	9,037	95,461	43.997%	3,976	42,001
556SG	448,963	0.065%	46,944	495,907	43.997%	20,654	218,187
557ID	45,440	0.007%	4,751	50,191	0.000%	-	-
557SG	29,336,345	4.257%	3,067,411	32,403,756	43.997%	1,349,584	14,256,842
560SG	6,713,825	0.974%	701,998	7,415,823	43.997%	308,862	3,262,777
561SG	9,994,829	1.450%	1,045,060	11,039,890	43.997%	459,800	4,857,275
562SG	1,914,831	0.278%	200,215	2,115,046	43.997%	88,090	930,567
563SG	505,469	0.073%	52,852	558,320	43.997%	23,253	245,647
566SG	46,420	0.007%	4,854	51,274	43.997%	2,136	22,559
567SG	164,717	0.024%	17,223	181,940	43.997%	7,578	80,049
568SG	1,050,006	0.152%	109,789	1,159,795	43.997%	48,304	510,281
569SG	3,090,243	0.448%	323,116	3,413,360	43.997%	142,163	1,501,793
570SG	7,011,969	1.018%	733,172	7,745,141	43.997%	322,577	3,407,668
571SG	3,561,399	0.517%	372,380	3,933,779	43.997%	163,838	1,730,764
572SG	26,273	0.004%	2,747	29,021	43.997%	1,209	12,768
580ID	(11,391)	-0.002%	(1,191)	(12,582)	0.000%	-	-
580OR	277,058	0.040%	28,969	306,028	0.000%	-	-
580SNPD	7,520,436	1.091%	786,338	8,306,774	48.488%	381,279	4,027,789
580UT	335,059	0.049%	35,034	370,093	100.000%	35,034	370,093
580WA	72,120	0.010%	7,541	79,661	0.000%	-	-
580WYP	103,417	0.015%	10,813	114,230	0.000%	-	-
581SNPD	12,093,962	1.755%	1,264,546	13,358,508	48.488%	613,153	6,477,275
582CA	29,891	0.004%	3,125	33,016	0.000%	-	-
582ID	254,436	0.037%	26,604	281,040	0.000%	-	-
582OR	238,136	0.035%	24,900	263,035	0.000%	-	-
582SNPD	2,376	0.000%	248	2,624	48.488%	120	1,272
582UT	1,048,769	0.152%	109,659	1,158,428	100.000%	109,659	1,158,428
582WA	100,804	0.015%	10,540	111,344	0.000%	-	-
582WYP	481,183	0.070%	50,313	531,496	0.000%	-	-
583CA	397,296	0.058%	41,541	438,837	0.000%	-	-
583ID	237,266	0.034%	24,809	262,075	0.000%	-	-
583OR	1,282,695	0.186%	134,119	1,416,814	0.000%	-	-
583SNPD	158	0.000%	17	175	48.488%	8	85
583UT	4,471,652	0.649%	467,556	4,939,209	100.000%	467,556	4,939,209
583WA	192,965	0.028%	20,176	213,141	0.000%	-	-
583WYP	337,156	0.049%	35,253	372,409	0.000%	-	-
583WYU	114,855	0.017%	12,009	126,865	0.000%	-	-
585SNPD	206,718	0.030%	21,614	228,333	48.488%	10,480	110,714
586CA	62,254	0.009%	6,509	68,764	0.000%	-	-
586ID	145,377	0.021%	15,201	160,578	0.000%	-	-
586OR	493,424	0.072%	51,593	545,017	0.000%	-	-
586UT	640,020	0.093%	66,921	706,940	100.000%	66,921	706,940

2020 Protocol FERC Spread  
Utah General Rate Case - December 2021

2020P Indicator	Actual		Pro Forma Adjustment	Pro Forma		Utah Allocation %	Pro Forma Adjustment Utah Allocated	Pro Forma 12 Months Ending December 2021 Utah Allocated
	12 Months Ended December 2019	% Of Total		12 Months Ending December 2021	12 Months Ending December 2021			
586WA	241,823	0.035%	25,285	267,108	0.000%	-	-	
586WYP	291,679	0.042%	30,498	322,177	0.000%	-	-	
586WYU	80,011	0.012%	8,366	88,377	0.000%	-	-	
587CA	459,513	0.067%	48,047	507,560	0.000%	-	-	
587ID	687,208	0.100%	71,855	759,062	0.000%	-	-	
587OR	4,374,090	0.635%	457,355	4,831,445	0.000%	-	-	
587UT	4,125,323	0.599%	431,344	4,556,667	100.000%	431,344	4,556,667	
587WA	890,930	0.129%	93,156	984,086	0.000%	-	-	
587WYP	819,112	0.119%	85,646	904,759	0.000%	-	-	
587WYU	80,426	0.012%	8,409	88,835	0.000%	-	-	
588CA	43,800	0.006%	4,580	48,380	0.000%	-	-	
588ID	(1,481)	0.000%	(155)	(1,636)	0.000%	-	-	
588OR	12,195	0.002%	1,275	13,470	0.000%	-	-	
588SNPD	3,108,026	0.451%	324,975	3,433,001	48.488%	157,574	1,664,594	
588UT	(66,498)	-0.010%	(6,953)	(73,451)	100.000%	(6,953)	(73,451)	
588WA	(653)	0.000%	(68)	(721)	0.000%	-	-	
588WYP	9,028	0.001%	944	9,972	0.000%	-	-	
588WYU	(46,398)	-0.007%	(4,851)	(51,249)	0.000%	-	-	
589CA	13,896	0.002%	1,453	15,349	0.000%	-	-	
589ID	9,962	0.001%	1,042	11,004	0.000%	-	-	
589OR	67,784	0.010%	7,087	74,871	0.000%	-	-	
589UT	285,643	0.041%	29,867	315,510	100.000%	29,867	315,510	
589WA	11,417	0.002%	1,194	12,610	0.000%	-	-	
589WYP	103,249	0.015%	10,796	114,044	0.000%	-	-	
589WYU	6,301	0.001%	659	6,960	0.000%	-	-	
590CA	96,670	0.014%	10,108	106,778	0.000%	-	-	
590ID	158,153	0.023%	16,537	174,690	0.000%	-	-	
590OR	764,622	0.111%	79,949	844,570	0.000%	-	-	
590SNPD	2,502,798	0.363%	261,693	2,764,491	48.488%	126,890	1,340,447	
590UT	1,255,484	0.182%	131,274	1,386,758	100.000%	131,274	1,386,758	
590WA	156,566	0.023%	16,371	172,936	0.000%	-	-	
590WYP	446,686	0.065%	46,706	493,392	0.000%	-	-	
592CA	207,743	0.030%	21,722	229,464	0.000%	-	-	
592ID	294,837	0.043%	30,828	325,665	0.000%	-	-	
592OR	1,944,535	0.282%	203,321	2,147,856	0.000%	-	-	
592SNPD	1,584,435	0.230%	165,669	1,750,104	48.488%	80,329	848,591	
592UT	2,151,857	0.312%	224,998	2,376,856	100.000%	224,998	2,376,856	
592WA	324,812	0.047%	33,962	358,774	0.000%	-	-	
592WYP	706,217	0.102%	73,842	780,059	0.000%	-	-	
592WYU	28,985	0.004%	3,031	32,016	0.000%	-	-	
593CA	3,910,816	0.568%	408,915	4,319,732	0.000%	-	-	
593ID	3,616,984	0.525%	378,192	3,995,177	0.000%	-	-	
593OR	20,649,317	2.997%	2,159,095	22,808,412	0.000%	-	-	
593SNPD	1,123,557	0.163%	117,479	1,241,036	48.488%	56,963	601,754	
593UT	24,606,278	3.571%	2,572,835	27,179,113	100.000%	2,572,835	27,179,113	
593WA	3,616,019	0.525%	378,091	3,994,110	0.000%	-	-	
593WYP	3,490,775	0.507%	364,996	3,855,771	0.000%	-	-	
593WYU	652,785	0.095%	68,255	721,040	0.000%	-	-	
594CA	431,457	0.063%	45,113	476,570	0.000%	-	-	
594ID	418,692	0.061%	43,778	462,470	0.000%	-	-	
594OR	3,545,209	0.514%	370,687	3,915,896	0.000%	-	-	
594SNPD	6,742	0.001%	705	7,447	48.488%	342	3,611	
594UT	6,941,878	1.007%	725,843	7,667,721	100.000%	725,843	7,667,721	
594WA	696,767	0.101%	72,854	769,621	0.000%	-	-	
594WYP	657,907	0.095%	68,791	726,698	0.000%	-	-	
594WYU	119,335	0.017%	12,478	131,813	0.000%	-	-	
595SNPD	834,932	0.121%	87,301	922,232	48.488%	42,330	447,172	
596CA	54,111	0.008%	5,658	59,769	0.000%	-	-	
596ID	68,384	0.010%	7,150	75,534	0.000%	-	-	
596OR	610,765	0.089%	63,862	674,626	0.000%	-	-	
596UT	189,135	0.027%	19,776	208,911	100.000%	19,776	208,911	
596WA	61,565	0.009%	6,437	68,003	0.000%	-	-	
596WYP	231,329	0.034%	24,188	255,516	0.000%	-	-	
596WYU	44,418	0.006%	4,644	49,062	0.000%	-	-	
597CA	13,119	0.002%	1,372	14,491	0.000%	-	-	
597ID	32,734	0.005%	3,423	36,157	0.000%	-	-	
597OR	184,301	0.027%	19,271	203,572	0.000%	-	-	
597SNPD	(110,200)	-0.016%	(11,522)	(121,722)	48.488%	(5,587)	(59,021)	
597UT	178,592	0.026%	18,674	197,265	100.000%	18,674	197,265	
597WA	12,707	0.002%	1,329	14,035	0.000%	-	-	
597WYP	29,319	0.004%	3,066	32,385	0.000%	-	-	
597WYU	15,049	0.002%	1,574	16,623	0.000%	-	-	
598CA	6,511	0.001%	681	7,192	0.000%	-	-	
598OR	43,857	0.006%	4,586	48,443	0.000%	-	-	
598SNPD	1,416,516	0.206%	148,111	1,564,628	48.488%	71,816	758,657	
598WA	13,077	0.002%	1,367	14,445	0.000%	-	-	

2020 Protocol FERC Spread  
 Utah General Rate Case - December 2021

2020P Indicator	Actual	% Of Total	Pro Forma Adjustment	Pro Forma	Utah Allocation %	Pro Forma	Pro Forma
	12 Months Ended December 2019			12 Months Ending December 2021		Adjustment Utah Allocated	12 Months Ending December 2021 Utah Allocated
901CN	1,710,538	0.248%	178,854	1,889,392	47.809%	85,509	903,307
902CA	290,051	0.042%	30,328	320,379	0.000%	-	-
902CN	448,129	0.065%	46,856	494,986	47.809%	22,402	236,650
902ID	1,674,872	0.243%	175,125	1,849,997	0.000%	-	-
902OR	3,103,438	0.450%	324,496	3,427,934	0.000%	-	-
902UT	3,563,256	0.517%	372,574	3,935,831	100.000%	372,574	3,935,831
902WA	469,647	0.068%	49,106	518,753	0.000%	-	-
902WYP	813,548	0.118%	85,065	898,613	0.000%	-	-
902WYU	166,428	0.024%	17,402	183,830	0.000%	-	-
903CA	65,150	0.009%	6,812	71,962	0.000%	-	-
903CN	25,647,061	3.722%	2,681,659	28,328,721	47.809%	1,282,085	13,543,790
903ID	164,863	0.024%	17,238	182,101	0.000%	-	-
903OR	704,600	0.102%	73,673	778,273	0.000%	-	-
903UT	2,178,594	0.316%	227,794	2,406,388	100.000%	227,794	2,406,388
903WA	341,198	0.050%	35,676	376,874	0.000%	-	-
903WYP	384,524	0.056%	40,206	424,730	0.000%	-	-
903WYU	68,624	0.010%	7,175	75,799	0.000%	-	-
907CN	(8,676)	-0.001%	(907)	(9,583)	47.809%	(434)	(4,581)
908CA	2,592	0.000%	271	2,863	0.000%	-	-
908CN	2,096,129	0.304%	219,171	2,315,301	47.809%	104,785	1,106,931
908ID	(2)	0.000%	(0)	(3)	0.000%	-	-
908OR	2,053,048	0.298%	214,667	2,267,715	0.000%	-	-
908OTHER	55,846	0.008%	5,839	61,685	0.000%	-	-
908UT	2,417,347	0.351%	252,758	2,670,105	100.000%	252,758	2,670,105
908WA	342,845	0.050%	35,848	378,693	0.000%	-	-
908WYP	869,578	0.126%	90,923	960,501	0.000%	-	-
909CN	1,459,916	0.212%	152,649	1,612,565	47.809%	72,981	770,957
910CN	322	0.000%	34	356	47.809%	16	170
920OR	0	0.000%	0	1	0.000%	-	-
920SO	74,725,665	10.844%	7,813,323	82,538,988	43.695%	3,413,994	36,065,015
921SO	2,299,311	0.334%	240,416	2,539,727	43.695%	105,049	1,109,722
922SO	(22,561,797)	-3.274%	(2,359,064)	(24,920,861)	43.695%	(1,030,782)	(10,889,051)
925SO	-	0.000%	-	-	43.695%	-	-
928CA	21,947	0.003%	2,295	24,242	0.000%	-	-
928ID	33,671	0.005%	3,521	37,191	0.000%	-	-
928OR	130,996	0.019%	13,697	144,693	0.000%	-	-
928SO	462,532	0.067%	48,362	510,894	43.695%	21,132	223,233
928UT	91,322	0.013%	9,549	100,870	100.000%	9,549	100,870
928WA	242,737	0.035%	25,381	268,118	0.000%	-	-
928WYP	78,603	0.011%	8,219	86,822	0.000%	-	-
929SO	(3,265,277)	-0.474%	(341,418)	(3,606,695)	43.695%	(149,181)	(1,575,928)
935CA	1,164	0.000%	122	1,285	0.000%	-	-
935ID	1,539	0.000%	161	1,700	0.000%	-	-
935OR	11,454	0.002%	1,198	12,652	0.000%	-	-
935SO	2,025,810	0.294%	211,819	2,237,629	43.695%	92,553	977,721
935WA	271	0.000%	28	300	0.000%	-	-
935WYP	157	0.000%	16	174	0.000%	-	-
<b>Utility Labor</b>	<b>459,314,844</b>	<b>66.65309%</b>	<b>48,026,006</b>	<b>507,340,849</b>		<b>21,185,569</b>	<b>223,801,759</b>
Capital/Non Utility	229,797,765	33.34691%	24,027,677	253,825,442		<b>Ref 4.2</b>	
<b>Total Labor</b>	<b>689,112,608</b>	<b>100.00%</b>	<b>72,053,683</b>	<b>761,166,291</b>			
	<b>Ref 4.2.2</b>		<b>Ref 4.2.2</b>	<b>Ref 4.2.2</b>			

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wage and Employee Benefits  
 PRP I and PRP II Projected Pension Cost**

**Projected Qualified Pension Cost/(Income)**

<b>Year Ending 12/31</b>	<b>CY 2021</b>	<b>Ref</b>
<b>(1) Components of Net Periodic Benefit Cost</b>		
(a) Service Cost	\$ -	
(b) Interest Cost	31,900,000	
(c) Expected Return on Assets		
(d) Gross Expected Return on Assets	\$ (53,400,000)	
(e) Administrative Expenses	2,500,000	
(f) Net Expected Return on Assets	<u>\$ (50,900,000)</u>	
(g) Amortization, Settlement or Curtailment Recognition Of:		
(h) Transition (Asset)/Obligation	0	
(i) Prior Service Cost/(Credit)	0	
(j) Net (Gain)/Loss	<u>15,900,000</u>	
(k) Net Periodic Benefit Cost/(Income)	<u>\$ (3,100,000)</u>	
(l) Anticipated Settlement/Curtailment Expense/(Income)	11,900,000	
(m) Special Termination Benefits	0	
(n) Total ASC 715 Expense/(Income)	<u>\$ 8,800,000</u>	
(o) Amortization of Regulatory Asset/(Liability)	73,059	
(p) Final ASC 715 Expense/(Income)	<u>\$ 8,873,059</u>	
<b>(2) Key Assumptions</b>		
(a) Discount Rate		3.25%
(b) Expected Long-Term Rate of Return		6.00%
<b>(3) Additional Information</b>		
(a) Total Expected Benefit Payments	\$ (96,755,000)	
(b) Expected Contributions	\$ -	
(c) Expected Administrative Expenses	\$ 2,500,000	
(d) Benefit Obligation	\$ 969,146,000	
(e) Market-Related Value of Assets	\$ 943,611,000	
(f) Average Remaining Service		19.84
(g) Expected Lump Sums	\$ (34,425,000)	

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wage and Employee Benefits  
 Post-Retirement Welfare Plan Projected Pension Cost**

**Postretirement Welfare Plan Cost/(Income)**

<b>ASC 715*</b>	<b>CY 2021</b>	<b>Ref</b>
<b>(1) Components of Net Periodic Benefit Cost</b>		
(a) Service Cost	\$ 1,596,184	
(b) Interest Cost	8,819,519	
(c) Expected Return on Assets		
(d) Gross Expected Return on Assets	(10,996,110)	
(e) Administrative Expenses	980,000	
(f) Net Expected Return on Assets	\$ (10,016,110)	
(g) Amortization, Settlement or Curtailment Recognition Of:		
(h) Net Prior Service Cost/(Credit)	0	
(i) Net Actuarial (Gain)/Loss	0	
(j) UMWA Transfer	2,380,578	
(k) Measurement Date Change	0	
(l) Net Periodic Benefit Cost/(Income)	<b>\$ 2,780,171</b>	
(m) Settlement/Curtailment Expense/(Income)	0	
(n) Special Termination Benefits	0	
(o) Final ASC 715 Expense/(Income)	<b>\$ 2,780,171</b>	
<b>(2) Key Assumptions</b>		
(a) Discount Rate		3.20%
(b) Expected Long-Term Rate of Return		3.70%
<b>(3) Additional Information</b>		
(a) Expected Benefit Payments	\$ 23,848,000	
(b) Expected Contributions	\$ -	
(c) Expected Administrative Expenses	\$ 980,000	
(d) Benefit Obligation	\$ 287,533,984	
(e) Market-Related Value of Assets	\$ 309,007,863	
(f) Amortization Period for Gain/Loss Purposes		12.61

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wage and Employee Benefits  
 Post-Retirement Welfare Plan Projected Pension Cost**

**Postretirement Welfare Plan Cost/(Income)**

<b>ASC 715*</b>	<b>CY 2021</b>	<b>Ref</b>
<b>(4) Calculation of Market Related Value of Assets</b>		
(a) Asset Gain/(Loss) for year-1	1,793,129	
(b) Asset Gain/(Loss) for year-2	35,038,906	
(c) Asset Gain/(Loss) for year-3	(36,297,485)	
(d) Asset Gain/(Loss) for year-4	28,085,210	
(e) Weight for Year-1	80%	
(f) Weight for Year-2	60%	
(g) Weight for Year-3	40%	
(h) Weight for Year-4	20%	
(i) Unrecognized Amount for Year-1	\$ 1,434,503	
(j) Unrecognized Amount for Year-2	21,023,344	
(k) Unrecognized Amount for Year-3	(14,518,994)	
(l) Unrecognized Amount for Year-4	5,617,042	
(m) Unrecognized Amount	<u>\$ 13,555,895</u>	
(n) Fair Value of Assets	\$ 322,563,758	
(o) Unrecognized Amount	(13,555,895)	
(p) Market Related Value of Assets	<u>\$ 309,007,863</u>	
<b>(5) Calculation of (Gain)/Loss Amortization</b>		
(a) Unrecognized net (gain)/loss	\$ (27,744,641)	
(b) Asset adjustment		
(c) Fair value of assets	322,563,758	
(d) Market-related value of assets	309,007,863	
(e) Asset adjustment	13,555,895	
(f) Unrecognized (gain)/loss subject to amortization	(14,188,746)	
(g) (Gain)/loss amortization corridor		
(h) Projected benefit obligation	287,533,984	
(i) Market-related value of assets	309,007,863	
(j) 10% of greater of PBO and MRVA	30,900,786	
(k) (Gain)/loss subject to amortization	0	
(l) Amortization period	12.61	
(m) (Gain)/loss amortization	\$ -	

\*Amounts without the subsidy and for ASC 740 are the same as shown for ASC 715

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Remove Non-Recurring Entries**

PAGE 4.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Removal of prior-period accounting entry	557	1	1,654,159	SG	43.997%	727,789	4.3.1

**Description of Adjustment:**

Certain accounting entries were made to expense accounts during the 12 ME December 2019 Base Period that are non-recurring and relate to a prior period. These transactions are removed from the Base Period to normalize the 12 ME December 2021 Test Period.

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Remove Non-Recurring Entries  
CWIP Reversal Adjustment**

<u>FERC</u> <u>Account</u>	<u>FERC</u> <u>Location</u>	<u>Account</u> <u>Number</u>	<u>Description</u>	<u>Amount</u>	<u>Allocation</u>
5570000	273	545990	RMP CWIP Reserve reversal booked August 2017	(914,655)	SG
5570000	95	545990	RMP CWIP Reserve reversal booked December 2017	(739,504)	SG
				<u>(1,654,159)</u>	

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Insurance Expense**

PAGE 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adj. Injuries & Damages Exp. to 3-yr. Avg.	925	3	4,809,106	SO	43.695%	2,101,316	4.4.1
Adjust property damage expense to 3-year Avg.							
Property Insurance - Transmission	924	3	(52,891)	UT	Situs	(52,891)	4.4.2
Property Insurance - Utah Distribution	924	3	(739,470)	UT	Situs	(739,470)	4.4.2
Property Insurance - Non-T&D	924	3	(886,265)	UT	Situs	(886,265)	4.4.2
Adjust Liability Insurance Premium	925	3	2,137,838	SO	43.695%	934,118	4.4.3
Adjust Property Insurance Premium	924	3	(1,479,300)	SO	43.695%	(646,373)	4.4.3
<b>Adjustment to Rate Base:</b>							
Remove Injuries & Damages Reserve	2282	3	14,440,726	SO	43.695%	6,309,806	4.4.1
<b>Adjustment to Tax:</b>							
Accumulated Deferred Income Tax Bal.	190	3	(370,888)	SO	43.695%	(162,058)	

**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. 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. The adjustment also recalculates the historical three-year average Utah-allocated property damage amount using the most recent three-year time period. The insurance premiums in the Base Period have been adjusted to those in the Company's most current renewal.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Insurance Expense  
 Injuries and Damages 3 Year Average**

	Jan-17 to Dec-17 Cash	Jan-18 to Dec-18 Cash	Jan-19 to Dec-19 Cash	Total Cash
Cash paid on claims	40,017,079	5,274,989	5,153,227	50,445,295
Remove amounts not requested consistent with Utah Docket No. 13-035-184	(13,600,111)	(499,750)	-	(14,099,861)
Net Paid	26,416,968	4,775,239	5,153,227	36,345,434
Third party insurance claim proceeds	(34,389,328)	(1,671,915)	-	(36,061,243)
Remove amounts not requested consistent with Utah Docket No. 13-035-184	16,739,328	1,671,915	0	18,411,243
Net reimbursement from commercial insurance	(17,650,000)	-	-	(17,650,000)
Net Paid				18,695,434
Three-Year Average				6,231,811 Below

**Adjustment Detail:**

Included in Unadjusted Results

Injuries & Damages Accrual	1,422,705
Provision for Claims Receivable from Outside Insurance	-
Net Accrued Expense	1,422,705
Three-Year Average - Cash Basis	6,231,811 Above
Regulatory Adjustment	<b>4,809,106</b>
	<b>Ref 4.4</b>

Injuries & Damages Reserve

	<b>13 MA Balance</b>
	<b>Dec-19</b>
Injuries & Damages Reserve	<b>(14,440,726) Ref 4.4</b>
Injuries & Damages Insurance Receivable	<b>0</b>
	<b>(14,440,726)</b>

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Insurance Expense  
 Property Damage**

	<b>Actual Losses (after deductible)</b>		
	System Transmission Losses	Utah Distribution Losses	System Non- T&D Losses
<i>Deductible</i>	<i>\$1,000,000</i>	<i>\$250,000</i>	<i>\$1,000,000</i>
January - December 2017	-	194,465	113,393
January - December 2018	-	118,789	-
January - December 2019	-	1,057,686	-
Total	-	1,370,941	113,393
3 Year Average	-	456,980	37,798
Utah Allocation Factor	SG	Situs	SG
Utah Allocation %	43.997%	100%	43.997%
December 2019 - Utah Allocated 3 Year Average	-	<b>456,980</b>	<b>16,630</b>
Docket No. 10-035-124 Utah Allocated 3 Year Average	52,891	1,196,450	902,895
<b>Adjustment</b>	<b>(52,891)</b>	<b>(739,470)</b>	<b>(886,265)</b>
	<b>Ref. 4.4</b>	<b>Ref. 4.4</b>	<b>Ref. 4.4</b>
<b>Property Damage Regulatory Liability Balance - December 2019</b>			<b>8,148,965</b>
			GL 288715

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Insurance Expense  
 Adjust Base Period Insurance Premium to Expected CY 2019/2020 Level**

Adjusting the insurance premium in the base period to the renewed amount effective August 15, 2019 & October 1, 2019

	<b>Premium Renewal 2019/2020</b>	<b>Included in Results 12 Months Ended Dec-19</b>	<b>Adjustment</b>		<b>Self-Insured Retention</b>	<b>Premium Allocated to PacifiCorp Electric</b>
Liability Insurance Premium	6,557,841	4,420,003	2,137,838		10,000,000	3,884,841
Property Insurance Premium	3,801,795	5,281,095	(1,479,300)		10,000,000	2,673,000
	<u>10,359,636</u>				10,000,000	3,801,795
						<u>10,359,636</u>
						Above

Ref 4.4  
 Ref 4.4

**Insurance Renewal 2019/2020**

	<b>Policy Effective Date</b>	<b>Policy Limit</b>	<b>Coverage</b>
General Liability Insurance	08/15/2019 - 08/15/2020	505,000,000	Third Party Liability Losses
California Wildfire Liability Insurance	08/15/2019 - 08/15/2020	95,000,000	Third Party Liability Losses
Property Insurance	10/1/2019 - 8/15/2020	400,000,000	Property/Boiler Machinery

(1) The property policy renewal was 3,326,571 for 10.5 months. The amount included in the adjustment has been annualized.

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Uncollectible Accounts**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Uncollectible Expense	904	3	25,250	UT	Situs	25,250	4.5.1

**Description of Adjustment:**

The uncollectible expense is adjusted by applying the historical uncollectible rate (FERC Account 904, Utah's uncollectible expense, divided by Utah's general business revenues) to the normalized general business revenues in the 12 ME December 2021 Test Period.

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Uncollectible Accounts**

Unadjusted Revenue	1,988,715,510	<b>Ref. 3.1.1</b>
Pro Forma Revenue	<u>2,001,695,948</u>	<b>Ref. 3.1.1</b>
Incremental Change	12,980,438	
Base Period Uncollectible Expense	3,868,502	<b>Ref. B2</b>
Uncollectible %	0.195%	
<b>Uncollectible Expense</b>	<b>25,250</b>	<b>Ref. 4.5</b>

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**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>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	1	(6,040,667)	SG	43.997%	(2,657,742)	4.6.1
Generation Overhaul Expense - Other	553	1	509,959	SG	43.997%	224,369	4.6.1
			<u>(5,530,707)</u>			<u>(2,433,373)</u>	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2019 using a four-year average methodology. In this adjustment, overhaul expenses from December 2016 - December 2019 are restated in constant dollars to a December 2019 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2019 are subtracted from the four-year average which results in this adjustment.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Generation Expense Normalization**

**FUNCTION: STEAM**

<b>Period</b>	<b>Overhaul Expense</b>	<b>Less Cholla</b>	<b>Overhaul Expense less Cholla</b>	<b>Restate to Constant Dollars</b>	<b>Constant Dollars</b>
12 Months Ended December 2016	31,039,989	-	31,039,989	8.41%	33,651,766
12 Months Ended December 2017	20,163,157	-	20,163,157	7.03%	21,580,599
12 Months Ended December 2018	34,051,525	(3,257,000)	30,794,525	3.08%	31,742,016
12 Months Ended December 2019	37,045,683	-	37,045,683	0.00%	37,045,683
4 Year Average - Steam					31,005,016

12 Months Ended December 2019 Overhaul Expense - Steam	37,045,683	<b>Ref. 4.6.2</b>
<b>Adjustment</b>	<b>(6,040,667)</b>	<b>Ref. 4.6</b>

**FUNCTION: OTHER**

<b>Period</b>	<b>Overhaul Expense</b>	<b>Restate to Constant Dollars</b>	<b>Constant Dollars</b>
12 Months Ended December 2016	1,887,191	7.09%	2,020,945
12 Months Ended December 2017	796,964	6.05%	845,165
12 Months Ended December 2018	5,959,360	2.99%	6,137,777
12 Months Ended December 2019	2,321,350	0.00%	2,321,350
4 Year Average			2,831,309

12 Months Ended December 2019 Overhaul Expense - Other	2,321,350	<b>Ref. 4.6.2</b>
<b>Adjustment</b>	<b>509,959</b>	<b>Ref. 4.6</b>

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Generation Expense Normalization**

<u>Existing Units</u>	Yr. Ended December 2016	Yr. Ended December 2017	Yr. Ended December 2018	Yr. Ended December 2019	
<b><u>Steam Production</u></b>					
Blundell	981,000	319,000	354,314	202,844	
Dave Johnston	2,355,309	5,362,747	4,794,336	9,243,457	
Gadsby	-	68,308	343,436	390,865	
Hunter	8,162,353	-	8,411,847	6,206,830	
Huntington	-	-	8,857,107	12,570,354	
Jim Bridger	6,249,089	5,906,742	6,661,397	6,237,185	
Naughton	5,366,238	4,646,360	34,087	1,013,147	
Wyodak	4,651,000	(18,000)	-	-	
Cholla	-	-	3,257,000	-	
Colstrip	1,237,000	1,218,000	-	-	
Craig	1,657,000	2,660,000	-	1,181,000	
Hayden	381,000	-	1,338,000	-	
<b>Subtotal - Steam</b>	<b>31,039,989</b>	<b>20,163,157</b>	<b>34,051,525</b>	<b>37,045,683</b>	<b>Ref 4.6.1</b>
<b>Total Steam Production</b>	<b>31,039,989</b>	<b>20,163,157</b>	<b>34,051,525</b>	<b>37,045,683</b>	
<b><u>Other Production</u></b>					
Hermiston	-	603,000	1,799,000	2,144,380	
Currant Creek	1,576,236	72,070	26,996	50,170	
Lake Side	310,955	-	3,680,431	(1,988)	
Gadsby Peakers	-	-	29,376	-	
Chehalis	-	121,894	423,557	128,788	
<b>Total - Other Production</b>	<b>1,887,191</b>	<b>796,964</b>	<b>5,959,360</b>	<b>2,321,350</b>	<b>Ref 4.6.1</b>
<b>Grand Total</b>	<b>32,927,181</b>	<b>20,960,121</b>	<b>40,010,885</b>	<b>39,367,033</b>	

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Generation Expense Normalization**

<b>STEAM:</b>	<b><u>December 2016</u></b>	<b><u>December 2017</u></b>	<b><u>December 2018</u></b>	<b><u>December 2019</u></b>
Percentage Change to December 2019	8.41%	7.03%	3.08%	0.00%
<b>OTHER:</b>	<b><u>December 2016</u></b>	<b><u>December 2017</u></b>	<b><u>December 2018</u></b>	<b><u>December 2019</u></b>
Percentage Change to December 2019	7.09%	6.05%	2.99%	0.00%

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wildland Fire O&M**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Distribution O&M Expense	580	3	(92,874)	UT	Situs	(92,874)	4.7.1
Transmission O&M Expense	560	3	(109,017)	SG	43.997%	(47,965)	4.7.1

**Description of Adjustment:**

This adjustment walks forward the 12 ME December 2019 base period level of operations and maintenance expense for the Wildland Fire mitigation ("House Bill 66") efforts to the pro forma 12 ME December 2021 amount.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wildland Fire O&M

	Allocation	12 ME December 2019		12 ME December 2021		Adjustment Total Company
		Total Company	Escalation	Total Company	Total Company	
<b>Expenses</b>						
Distribution						
Vegetation Inspections, Mitigation, Pole Clearing - Distribution	UT	1,860,000	2.08%	1,898,665	1,320,000	(578,665)
FHCA Inspections detail sound and bore; IR/Corona - Distribution	UT	622,000	2.08%	634,930	468,000	(166,930)
Condition Corrections - Distribution	UT	374,000	2.08%	381,775	377,700	(4,075)
Wood pole wrap - Distribution	UT	-	2.08%	-	65,975	65,975
Weather Station maint, tool development, Community Mtgs, Advertising - Other	UT	127,093	2.08%	129,735	163,676	33,941
Environmental - Wildlife protection program - Distribution	UT	-	2.08%	-	84,972	84,972
Fault Anticipator - Other	UT	-	2.08%	-	105,000	105,000
Patrolling costs, field response (PSPS) - Other	UT	81,400	2.08%	83,092	200,000	116,908
Alert Wildfire Cameras - other	UT	-	2.08%	-	250,000	250,000
<b>Total Distribution O&amp;M</b>		<b>3,064,493</b>		<b>3,128,197</b>	<b>3,035,323</b>	<b>(92,874) Ref. 4.7</b>
Transmission						
Vegetation Inspections, Mitigation, Pole Clearing - Transmission	SG	340,000	0.97%	343,306	280,000	(63,306)
FHCA Inspections - Transmission	SG	110,000	0.97%	111,069	65,000	(46,069)
Condition Corrections - Transmission	SG	66,000	0.97%	66,642	67,000	358
<b>Total Transmission O&amp;M</b>		<b>516,000</b>		<b>521,017</b>	<b>412,000</b>	<b>(109,017) Ref. 4.7</b>
<b>Total Expenses</b>		<b>3,580,493</b>		<b>3,649,214</b>	<b>3,447,323</b>	<b>(201,891)</b>

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Paperless Bill Credits Adjustment**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Misc. Electric Revenue	451	3	(2,716,081)	UT	Situs	(2,716,081)	4.8.1

**Description of Adjustment:**

This adjustment adds into Test Period results the reduction in revenues due to paperless billing credits. For details, please refer to the Company's direct testimony of witness Ms. Melissa S. Nottingham.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Summary of Credits by State**

<b>Bill Credits</b>	<b>FERC Acct</b>	<b>Alloc.</b>	<b>Total Co. (\$)</b>	
Paperless Credit	<b>451</b>	<b>UT</b>	<b>2,716,081</b>	<b>Ref 4.8</b>
	451	OR	1,384,240	
	451	WA	213,633	
	451	WY	332,087	
	451	ID	219,362	
	451	CA	89,463	
			<u>4,954,867</u>	

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Credit Facility Fee Adjustment**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Credit facility fee expense	921	1	1,380,459	SO	43.695%	603,185	4.9.1

**Description of Adjustment:**

This adjustment adds the credit facilities and associated commitment fees which are a requirement for the Company to have access to short-term borrowing or commercial paper to administrative and general expenses.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Credit Facility Fee Adjustment**

<b>Adjust Interest Expense - Credit Facility Fees</b>	<b>FERC Acct</b>	<b>Alloc.</b>	<b>12 ME Dec 2019 Total Co. (\$)</b>	
Add credit facility fees interest expense	921	SO	1,380,459	<b>Ref 4.9</b>

<b>Period</b>	<b>Monthly balance (\$)</b>
Jan-19	127,630
Feb-19	127,630
Mar-19	106,269
Apr-19	103,217
May-19	108,621
Jun-19	174,160
Jul-19	105,443
Aug-19	104,160
Sep-19	104,160
Oct-19	105,447
Nov-19	104,160
Dec-19	109,564
<b>12 ME December 2019</b>	<b>1,380,459</b>

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 O&M Expense Escalation

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	53,340	SG	43.997%	23,468	
Steam Operations	500	3	50,001	SG	43.997%	21,999	
Steam Operations	501	3	329,927	SE	43.356%	143,044	
Steam Operations	501	3	62,597	SE	43.356%	27,140	
Steam Operations	501	3	87,302	UT	Situs	-	
Steam Operations	502	3	1,191,196	SG	43.997%	524,096	
Steam Operations	502	3	132,520	SG	43.997%	58,305	
Steam Operations	503	3	(2,453)	SE	43.356%	(1,064)	
Steam Operations	505	3	-	SG	43.997%	-	
Steam Operations	505	3	26,489	SG	43.997%	11,654	
Steam Operations	505	3	6,706	SG	43.997%	2,950	
Steam Operations	506	3	(661,009)	SG	43.997%	(290,827)	
Steam Operations	506	3	(142,505)	SG	43.997%	(62,699)	
Steam Operations	506	3	44,491	SG	43.997%	19,575	
Steam Operations	507	3	-	SG	43.997%	-	
Steam Operations	507	3	10,673	SG	43.997%	4,696	
Steam Operations	507	3	-	SG	43.997%	-	
Steam Maintenance	510	3	(113,625)	SG	43.997%	(49,992)	
Steam Maintenance	510	3	30,572	SG	43.997%	13,451	
Steam Maintenance	510	3	44,386	SG	43.997%	19,529	
Steam Maintenance	511	3	291,825	SG	43.997%	128,396	
Steam Maintenance	511	3	76,862	SG	43.997%	33,818	
Steam Maintenance	512	3	-	SG	43.997%	-	
Steam Maintenance	512	3	1,098,688	SG	43.997%	483,395	
Steam Maintenance	512	3	91,318	SG	43.997%	40,178	
Steam Maintenance	513	3	-	SG	43.997%	-	
Steam Maintenance	513	3	498,792	SG	43.997%	219,456	
Steam Maintenance	513	3	19,860	SG	43.997%	8,738	
Steam Maintenance	514	3	124,519	SG	43.997%	54,785	
Steam Maintenance	514	3	24,030	SG	43.997%	10,573	
Hydro Operations	535	3	(35,044)	SG	43.997%	(15,419)	
Hydro Operations	535	3	24,571	SG	43.997%	10,811	
Hydro Operations	536	3	(113)	SG	43.997%	(50)	
Hydro Operations	536	3	-	SG	43.997%	-	
Hydro Operations	537	3	(39,491)	SG	43.997%	(17,375)	
Hydro Operations	537	3	(3,512)	SG	43.997%	(1,545)	
Hydro Operations	539	3	(64,773)	SG	43.997%	(28,499)	
Hydro Operations	539	3	(34,143)	SG	43.997%	(15,022)	
Hydro Operations	540	3	(20,079)	SG	43.997%	(8,834)	
Hydro Operations	540	3	(708)	SG	43.997%	(311)	
			<u>3,203,210</u>			<u>1,368,420</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from December 2019 to December 2021 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2019 actual data was separated into labor and non-labor components and costs that should not be included in December 2019 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 (cont.) O&M Expense Escalation

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Hydro Maintenance	541	3	8	SG	43.997%	3	
Hydro Maintenance	541	3	-	SG	43.997%	-	
Hydro Maintenance	542	3	7,713	SG	43.997%	3,394	
Hydro Maintenance	542	3	203	SG	43.997%	89	
Hydro Maintenance	543	3	14,165	SG	43.997%	6,232	
Hydro Maintenance	543	3	7,268	SG	43.997%	3,198	
Hydro Maintenance	544	3	14,264	SG	43.997%	6,276	
Hydro Maintenance	544	3	3,684	SG	43.997%	1,621	
Hydro Maintenance	545	3	57,789	SG	43.997%	25,426	
Hydro Maintenance	545	3	11,840	SG	43.997%	5,209	
Other Operations	546	3	1,047	SG	43.997%	461	
Other Operations	546	3	-	SG	43.997%	-	
Other Operations	547	3	-	SE	43.356%	-	
Other Operations	547	3	-	SE	43.356%	-	
Other Operations	548	3	33,143	SG	43.997%	14,582	
Other Operations	548	3	-	SG	43.997%	-	
Other Operations	548	3	793	SG	43.997%	349	
Other Operations	549	3	200	UT	Situs	-	
Other Operations	549	3	-	SG	43.997%	-	
Other Operations	549	3	1,728	SG	43.997%	760	
Other Operations	549	3	8,804	SG	43.997%	3,874	
Other Operations	550	3	1,143	UT	Situs	-	
Other Operations	550	3	-	SG	43.997%	-	
Other Operations	550	3	107	SG	43.997%	47	
Other Operations	550	3	8,382	SG	43.997%	3,688	
Other Operations	550	3	-	SG	43.997%	-	
Other Maintenance	552	3	-	SG	43.997%	-	
Other Maintenance	552	3	30,572	SG	43.997%	13,451	
Other Maintenance	552	3	384	SG	43.997%	169	
Other Maintenance	553	3	10,347	SG	43.997%	4,552	
Other Maintenance	553	3	154,531	SG	43.997%	67,990	
Other Maintenance	553	3	54,768	SG	43.997%	24,097	
Other Maintenance	553	3	4,415	SG	43.997%	1,942	
Other Maintenance	554	3	-	SG	43.997%	-	
Other Maintenance	554	3	19,963	SG	43.997%	8,783	
Other Maintenance	554	3	37,753	SG	43.997%	16,610	
Other Maintenance	554	3	1,349	SG	43.997%	594	
Other Operations	556	3	958	SG	43.997%	421	
			<u>487,322</u>			<u>213,819</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from December 2019 to December 2021 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2019 actual data was separated into labor and non-labor components and costs that should not be included in December 2019 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 (cont.) O&M Expense Escalation

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Operations	557	3	18,700	UT	Situs	104	
Other Operations	557	3	31,474	SG	43.997%	13,848	
Other Operations	557	3	30	SE	43.356%	13	
Other Operations	557	3	-	SG	43.997%	-	
Transmission Operations	560	3	6,290	SG	43.997%	2,767	
Transmission Operations	561	3	101,309	SG	43.997%	44,573	
Transmission Operations	562	3	11,757	SG	43.997%	5,173	
Transmission Operations	563	3	5,679	SG	43.997%	2,499	
Transmission Operations	566	3	28,778	SG	43.997%	12,662	
Transmission Operations	567	3	20,217	SG	43.997%	8,895	
Transmission Maintenance	568	3	3,423	SG	43.997%	1,506	
Transmission Maintenance	569	3	36,302	SG	43.997%	15,972	
Transmission Maintenance	570	3	64,382	SG	43.997%	28,327	
Transmission Maintenance	571	3	170,076	SG	43.997%	74,829	
Transmission Maintenance	572	3	421	SG	43.997%	185	
Transmission Maintenance	573	3	2,065	SG	43.997%	909	
Distribution Operations	580	3	10,309	UT	Situs	1,588	
Distribution Operations	580	3	15,131	SNPD	48.488%	7,337	
Distribution Operations	581	3	-	UT	Situs	-	
Distribution Operations	581	3	1,378	SNPD	48.488%	668	
Distribution Operations	582	3	53,041	UT	Situs	23,017	
Distribution Operations	582	3	17	SNPD	48.488%	8	
Distribution Operations	583	3	60,748	UT	Situs	43,883	
Distribution Operations	583	3	0	SNPD	48.488%	0	
Distribution Operations	584	3	13	UT	Situs	3	
Distribution Operations	584	3	-	SNPD	48.488%	-	
Distribution Operations	585	3	362	SNPD	48.488%	176	
Distribution Operations	586	3	11,624	UT	Situs	3,473	
Distribution Operations	586	3	260	SNPD	48.488%	126	
Distribution Operations	587	3	79,659	UT	Situs	29,694	
Distribution Operations	587	3	-	SNPD	48.488%	-	
Distribution Operations	588	3	(5,564)	UT	Situs	(1,150)	
Distribution Operations	588	3	(44,506)	SNPD	48.488%	(21,580)	
Distribution Operations	589	3	49,335	UT	Situs	3,974	
Distribution Operations	589	3	58	SNPD	48.488%	28	
Distribution Maintenance	590	3	3,852	UT	Situs	1,384	
Distribution Maintenance	590	3	4,475	SNPD	48.488%	2,170	
Distribution Maintenance	591	3	18,580	UT	Situs	8,406	
Distribution Maintenance	591	3	1,055	SNPD	48.488%	512	
Distribution Maintenance	592	3	18,212	UT	Situs	7,413	
Distribution Maintenance	592	3	1,950	SNPD	48.488%	946	
			<u>780,892</u>			<u>324,336</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from December 2019 to December 2021 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2019 actual data was separated into labor and non-labor components and costs that should not be included in December 2019 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 (cont.) O&M Expense Escalation

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Distribution Maintenance	593	3	215,295	UT	Situs	43,176	
Distribution Maintenance	593	3	9,343	SNPD	48.488%	4,530	
Distribution Maintenance	594	3	120,759	UT	Situs	74,873	
Distribution Maintenance	594	3	26	SNPD	48.488%	13	
Distribution Maintenance	595	3	-	UT	Situs	-	
Distribution Maintenance	595	3	1,400	SNPD	48.488%	679	
Distribution Maintenance	596	3	10,356	UT	Situs	6,001	
Distribution Maintenance	597	3	1,342	UT	Situs	506	
Distribution Maintenance	597	3	104	SNPD	48.488%	50	
Distribution Maintenance	598	3	16,076	UT	Situs	5,343	
Distribution Maintenance	598	3	25,350	SNPD	48.488%	12,292	
Customer Accounts Operations	901	3	14	UT	Situs	-	
Customer Accounts Operations	901	3	17,502	CN	47.809%	8,368	
Customer Accounts Operations	902	3	118,728	UT	Situs	35,866	
Customer Accounts Operations	902	3	5,876	CN	47.809%	2,809	
Customer Accounts Operations	903	3	56,751	UT	Situs	23,195	
Customer Accounts Operations	903	3	464,044	CN	47.809%	221,857	
Customer Accounts Operations	904	3	370,151	UT	Situs	118,538	
Customer Accounts Operations	904	3	30,284	CN	47.809%	14,479	
Customer Accounts Operations	905	3	10,110	UT	Situs	10,110	
Customer Accounts Operations	905	3	550	CN	47.809%	263	
Customer Service Operations	907	3	310	CN	47.809%	148	
Customer Service Operations	908	3	14,068	UT	Situs	4,793	
Customer Service Operations	908	3	12,176	CN	47.809%	5,821	
Customer Service Operations	908	3	1,730,516	OTHER	0.000%	-	
Customer Service Operations	909	3	69,273	UT	Situs	24,075	
Customer Service Operations	909	3	27,859	CN	47.809%	13,319	
Customer Service Operations	910	3	-	UT	Situs	-	
Customer Service Operations	910	3	85	CN	47.809%	40	
A&G Operations	920	3	1	UT	Situs	-	
A&G Operations	920	3	88,437	SO	43.695%	38,642	
A&G Operations	921	3	2,228	CN	47.809%	1,065	
A&G Operations	921	3	6,489	UT	Situs	3,169	
A&G Operations	921	3	212,226	SO	43.695%	92,731	
A&G Operations	922	3	(574,091)	SO	43.695%	(250,847)	
A&G Operations	923	3	60,385	UT	Situs	45,444	
A&G Operations	923	3	735,735	SO	43.695%	321,476	
A&G Operations	924	3	-	SO	43.695%	-	
A&G Operations	925	3	-	SO	43.695%	-	
A&G Operations	926	3	6,786,891	SO	43.695%	2,965,500	
A&G Operations	926	3	29,900	UT	Situs	-	
			<u>10,676,546</u>			<u>3,848,324</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from December 2019 to December 2021 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2019 actual data was separated into labor and non-labor components and costs that should not be included in December 2019 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 (cont.) O&M Expense Escalation

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
A&G Operations	928	3	154,417	SG	43.997%	67,940	
A&G Operations	928	3	-	SO	43.695%	-	
A&G Operations	928	3	151,123	SO	43.695%	66,032	
A&G Operations	928	3	433,752	UT	Situs	192,683	
A&G Operations	929	3	(6,084,348)	SO	43.695%	(2,658,527)	
A&G Operations	930	3	842	UT	Situs	305	
A&G Operations	930	3	-	CN	47.809%	-	
A&G Operations	930	3	-	SG	43.997%	-	
A&G Operations	930	3	34,194	SO	43.695%	14,941	
A&G Operations	931	3	13,984	UT	Situs	385	
A&G Operations	931	3	84,005	SO	43.695%	36,706	
A&G Operations	935	3	2,866	UT	Situs	675	
A&G Operations	935	3	349	CN	47.809%	167	
A&G Operations	935	3	151,878	SO	43.695%	66,362	
			<u>(5,056,939)</u>			<u>(2,212,332)</u>	
			3,203,210			1,368,420	4.10
			487,322			213,819	4.10.1
			780,892			324,336	4.10.2
			10,676,546			3,848,324	4.10.3
			<u>(5,056,939)</u>			<u>(2,212,332)</u>	4.10.4
Total Adjustment			<u>10,091,031</u>			<u>3,542,567</u>	

**Description of Adjustment:**

This adjustment calculates the non-labor O&M escalation from December 2019 to December 2021 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2019 actual data was separated into labor and non-labor components and costs that should not be included in December 2019 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

Witness: Steven R. McDougal

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 O&M Expense Escalation  
 12 Months Ending December 2021

Function	Allocation Code	Unadjusted O&M	Miscellaneous General Expense	4.1 Remove Unadjusted Labor	4.2 Remove Unadjusted Labor	4.3 Remove Non-Recurring Entries	4.4 Generation Overhaul Normalization	4.5 Credit Facility Fees	5.1 Net Power Cost Study	8.9 Customer Service Deposits	8.11 Cholla 4	8.14 Deer Creek Mine Closure	O&M Before Escalation	Escalation Percentages	O&M After Escalation	
Steam Operation	NPCID	115,324	-	-	-	-	-	-	-	-	-	-	115,324	0.00%	115,324	
	NPCCSG	678,438,940	-	-	-	-	-	-	-	-	-	-	678,438,940	0.00%	678,438,940	
	NPSECH	36,227,505	-	-	-	-	-	-	-	-	-	-	36,227,505	0.00%	36,227,505	
	NPCCWYP	324,483	-	-	-	-	-	-	-	-	-	-	324,483	0.00%	324,483	
	SE	15,215,943	-	(113,188)	-	-	-	-	-	-	-	-	15,102,755	2.17%	15,102,755	
	SNPPS	89,652,614	-	(32,227,505)	-	-	-	-	-	-	(27,266,579)	-	52,385,035	2.17%	52,385,035	
	SNEGH	26,705,446	-	(31,566,181)	-	-	-	-	-	-	-	-	(4,860,734)	2.17%	(4,860,734)	
	SSGCH	2,888,332	-	-	-	-	-	-	-	-	-	-	-	2,888,332	2.17%	2,888,332
	SNPCH	10,784,143	-	-	-	-	-	-	-	-	-	-	-	10,784,143	2.17%	10,784,143
	OR	1,659,223	-	-	-	-	-	-	-	-	-	-	-	1,659,223	2.17%	1,659,223
	WYA	1,077	-	-	-	-	-	-	-	-	-	-	-	1,077	2.17%	1,077
	WYP	2,370,706	-	-	-	-	-	-	-	-	-	-	-	2,370,706	2.17%	2,370,706
	WYP	866,752,370	-	-	(83,906,873)	-	-	-	-	-	(27,266,579)	-	-	775,358,855	2.17%	775,358,855
	<b>Steam Operation Total</b>															
Steam Maintenance	SG	32,607,941	-	-	-	-	(6,040,667)	-	-	-	-	-	16,093,468	1.88%	16,093,468	
	SNPPS	127,571,969	-	(41,019,601)	-	-	-	-	-	-	-	-	86,552,368	1.88%	86,552,368	
	SSGCH	13,634,045	-	-	-	-	-	-	-	-	-	-	13,634,045	1.88%	13,634,045	
	<b>Steam Maintenance Total</b>	173,813,955	-	(51,483,389)	-	-	(6,040,667)	-	-	-	-	-	116,279,898	1.88%	116,279,898	
Hydro Operations	SGP	26,452,595	-	(12,437,428)	-	-	-	-	-	-	-	-	13,015,167	-1.23%	13,015,167	
	SGW	35,307,153	-	(2,168,676)	-	-	-	-	-	-	-	-	14,468,463	-1.23%	14,468,463	
	<b>Hydro Operations Total</b>	61,759,748	-	(14,606,104)	-	-	-	-	-	-	-	-	27,483,630	-1.23%	27,483,630	
	SGU	7,040,080	-	(2,344,948)	-	-	-	-	-	-	-	-	4,695,132	2.00%	4,695,132	
SGW	1,768,537	-	(619,226)	-	-	-	-	-	-	-	-	1,149,310	2.00%	1,149,310		
<b>Hydro Maintenance Total</b>	8,808,617	-	(2,964,174)	-	-	-	-	-	-	-	-	5,844,433	2.00%	5,844,433		
Purchased Power	NPCCSE	(15,254,142)	-	-	-	-	-	-	(33,256,288)	-	-	-	(15,254,142)	0.00%	(15,254,142)	
	NPCCSG	695,109,638	-	-	-	-	-	-	-	-	-	-	661,853,350	0.00%	661,853,350	
	NPFCUT	4,879,895	-	-	-	-	-	-	-	-	-	-	4,879,895	0.00%	4,879,895	
	OTHER	(51,540,089)	-	-	-	-	-	-	(33,256,288)	-	-	-	(51,540,089)	0.00%	(51,540,089)	
	<b>Purchased Power Total</b>	633,195,384	-	-	-	-	-	-	(33,256,288)	-	-	-	599,939,096	0.00%	599,939,096	
	NPCCSE	279,047,502	-	-	-	-	-	-	-	-	-	-	279,047,502	0.00%	279,047,502	
	NPCCSRECT	1,160,580	-	-	-	-	-	-	-	-	-	-	1,160,580	0.00%	1,160,580	
SGW	6,111,419	-	(340,796)	-	-	-	-	-	-	-	-	5,770,623	0.30%	5,770,623		
SNPPO	21,325,932	-	(9,229,578)	-	-	-	-	-	-	-	-	12,096,354	0.30%	12,096,354		
SSGCT	734,954	-	(468,558)	-	-	-	-	-	-	-	-	266,396	0.30%	266,396		
SG	39,029,525	-	(8,545)	-	-	-	-	-	-	-	-	30,480,980	0.30%	30,480,980		
ID	3,699,800	-	(29,785,308)	-	-	-	-	-	-	-	-	-	10,895,492	0.30%	10,895,492	
OR	3,022,330	-	(35,973)	-	-	-	-	-	-	-	-	-	2,986,357	0.30%	2,986,357	
UT	35,000	-	-	-	-	-	-	-	-	-	-	-	35,000	0.30%	35,000	
WYU	54,288	-	-	-	-	-	-	-	-	-	-	-	54,288	0.30%	54,288	
<b>Other Operations Total</b>	354,231,233	-	(8,545)	(39,905,654)	-	1,854,159	-	-	-	-	-	-	315,971,193	0.30%	315,971,193	
Other Maintenance	SNPPO	8,452,785	-	(2,385,925)	-	-	-	-	-	-	-	-	6,066,860	2.03%	6,066,860	
	SSGCT	488,953	-	(185,924)	-	-	-	-	-	-	-	-	303,029	2.03%	303,029	
	SG	8,699,359	-	(69,080)	-	-	-	-	-	-	-	-	8,630,279	2.03%	8,630,279	
	<b>Other Maintenance Total</b>	17,641,097	-	(2,640,929)	-	-	-	-	-	-	-	-	14,999,969	2.03%	14,999,969	
Transmission Operations	NPCCSE	4,934,772	-	-	-	-	-	-	-	-	-	-	4,934,772	0.00%	4,934,772	
	NPCCSG	140,890,496	-	-	-	-	-	-	-	-	-	-	140,890,496	0.00%	140,890,496	
	SE	37,239,596	-	(19,340,091)	-	-	-	-	-	-	-	-	17,899,505	0.97%	17,899,505	
	<b>Transmission Operations Total</b>	183,064,864	-	(19,340,091)	-	-	-	-	-	-	-	-	163,724,773	0.97%	163,724,773	
Transmission Maintenance	SNPPT	35,301,853	-	(14,739,891)	-	-	-	-	-	-	-	-	20,561,962	1.35%	20,561,962	
	SG	35,301,853	-	(14,739,891)	-	-	-	-	-	-	-	-	20,561,962	1.35%	20,561,962	
<b>Transmission Maintenance Total</b>	70,603,706	-	(29,479,782)	-	-	-	-	-	-	-	-	-	41,122,180	1.35%	41,122,180	
Distribution Operations	CA	1,385,451	-	(1,098,651)	-	-	-	-	-	-	-	-	286,800	2.08%	286,800	
	ID	1,897,488	-	(1,324,377)	-	-	-	-	-	-	-	-	573,111	2.08%	573,111	
	OR	11,027,484	-	(6,745,392)	-	-	-	-	-	-	-	-	4,282,092	2.08%	4,282,092	
	SNPD	21,618,430	-	(22,831,677)	-	-	-	-	-	-	-	-	(1,213,247)	2.08%	(1,213,247)	
	UT	15,866,099	-	(10,839,968)	-	-	-	-	-	-	-	-	5,026,131	2.08%	5,026,131	
	WA	2,309,645	-	(1,598,405)	-	-	-	-	-	-	-	-	800,240	2.08%	800,240	
	WYP	3,488,647	-	(2,144,894)	-	-	-	-	-	-	-	-	1,343,753	2.08%	1,343,753	
	WYU	1,635,250	-	(233,198)	-	-	-	-	-	-	-	-	1,402,052	2.08%	1,402,052	
	<b>Distribution Operations Total</b>	57,865,359	-	(46,754,479)	-	-	-	-	-	-	-	-	-	11,110,880	2.08%	11,110,880

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 O&M Expense Escalation  
 12 Months Ending December 2021

Function	Allocation Code	4.1		4.2	4.3	4.4	4.5	4.6	4.7	4.8	4.9	5.1	8.9	8.11	8.14	4.10		O&M After Escalation
		Unadjusted O&M	Miscellaneous General Expense													Remove Unadjusted Labor	Remove Non-Recurring Entries	
Distribution Maintenance	CA	12,338,503	-	(4,720,428)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	7,618,075
	CA	4,315,000	-	(4,385,784)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	(274,784)
	OR	1,075,000	-	(1,075,000)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	(1,075,000)
	SNPD	12,608,538	-	(7,356,701)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	5,251,837
	UT	52,992,939	-	(35,323,224)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	17,669,715
	WA	6,885,455	-	(4,881,513)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	2,003,941
	WYP	9,798,387	-	(5,562,233)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	4,236,153
	WYU	1,319,695	-	(860,572)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	459,123
		144,875,381	-	(91,038,141)	-	-	-	-	-	-	-	-	-	-	-	-	0.83%	53,837,239
Distribution Maintenance Total																		448,175
Customer Accounts Operations	CA	1,176,590	-	(935,201)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	823,378
	CN	44,722,548	(3,432)	(27,805,720)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	16,913,388
	ID	3,034,217	-	(1,839,735)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	1,194,482
	OR	10,639,157	(11,248)	(3,808,038)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	6,819,871
	UT	11,887,734	-	(5,741,860)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	6,125,885
	WA	1,885,523	-	(1,185,523)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	769,999
	WYP	2,626,831	-	(1,198,072)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	1,427,759
	WYU	305,537	-	(235,052)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	70,485
Customer Accounts Operations Total		76,859,684	(14,700)	(41,794,523)	-	-	-	-	-	-	-	-	-	-	-	-	3.06%	35,050,461
Customer Service Operations	CA	5,278,642	(5,596)	(2,592)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	270,454
	CN	1,165,000	(1,165)	(1,165)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	49,165
	ID	169,000	(1,078)	(3,947,691)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	166,081
	OR	3,658,083	(4,286)	(2,053,048)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	1,600,739
	OTHER	86,135,956	-	(55,846)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	86,080,110
	UT	3,846,326	7,986	(2,417,347)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	1,435,985
	WA	601,512	(1,065)	(342,845)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	257,603
	WYP	1,281,870	664	(869,578)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	412,957
	WYU	101,544,633	(10,032)	(9,288,944)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	92,255,708
Customer Service Operations Total		101,544,633	(10,032)	(9,288,944)	-	-	-	-	-	-	-	-	-	-	-	-	2.01%	92,255,708
A&G Operations & Maintenance	920	76,578,659	(1,916)	(74,725,665)	-	-	-	-	-	-	-	-	-	-	-	-	4.78%	1,851,077
	921	9,594,354	(54,374)	(2,296,311)	-	-	-	-	-	-	-	-	-	-	-	-	2.56%	8,621,128
	922	(34,578,091)	-	22,961,787	-	-	-	-	-	-	-	-	-	-	-	-	4.78%	(12,016,294)
	923	14,600,045	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.07%	14,600,045
	925	8,098,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	8,098,669
	926	102,224,372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.67%	102,224,372
	929	25,606,836	-	(1,061,808)	-	-	-	-	-	-	-	-	-	-	-	-	3.01%	24,544,028
	930	2,299,100	-	3,265,277	-	-	-	-	-	-	-	-	-	-	-	-	1.52%	2,299,100
	931	24,411,289	-	(2,040,395)	-	-	-	-	-	-	-	-	-	-	-	-	3.86%	22,370,894
	932	24,411,289	-	(2,040,395)	-	-	-	-	-	-	-	-	-	-	-	-	0.89%	22,370,894
A&G Operations & Maintenance Total		123,122,911	(26,453)	(54,300,106)	-	-	-	-	-	-	-	-	-	-	-	-	3.09%	70,176,810
Grand Total		2,812,375,492	(69,730)	(459,314,844)	-	-	-	-	-	-	-	-	-	-	-	-		2,286,746,509

Ref 4.10.4

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Escalation Factors**

	<b>Escalation Factors</b>	
	<b>December 2019 to December 2021</b>	<b>FERC Accounts</b>
<b>STEAM PRODUCTION PLANT</b>		
Operation:	2.17%	500 - 507
Maintenance:	1.88%	510 - 514
<b>HYDRO PRODUCTION PLANT</b>		
Operation:	-1.23%	535 - 540
Maintenance:	2.00%	541 - 545
<b>OTHER PRODUCTION PLANT</b>		
Operation:	0.30%	546 - 550; 556 - 557
Maintenance:	2.03%	551 - 554
<b>TRANSMISSION PLANT</b>		
Operation:	0.97%	560 - 567
Maintenance:	1.35%	568 - 573
<b>DISTRIBUTION PLANT</b>		
Operation:	2.08%	580 - 589
Maintenance:	0.83%	590 - 598
<b>CUSTOMER ACCOUNTS</b>		
Operation:	3.06%	901 - 905
<b>CUSTOMER SERVICE and INFORMATION</b>		
Operation:	2.01%	907 - 910
<b>SALES</b>		
Operation:	2.84%	911 - 916
<b>ADMINISTRATIVE and GENERAL</b>		
Operation:	4.78%	920, 922, 929
Operation:	2.56%	921
Operation:	3.61%	923
Operation:	6.67%	926
Operation:	4.83%	927
Operation:	3.01%	928
Operation:	1.52%	930
Operation:	3.86%	931
Maintenance:	0.69%	935

Note: Please see Confidential Exhibit (SRM-4) for details of escalation factors.

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**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**Net Power Cost Adjustment Index**

The following adjustments were used to develop pro forma net power costs for the Test Period. The Company's booked power costs for the twelve months ended December 2019 provide the starting point for establishing the adjustment amounts for the December 2021 Test Period.

- 5.1 Net Power Costs
- 5.2 Nodal Pricing

*Page 5.0.1 – Page 5.2.2: Reference – Attachment R746-700-22.B.4, Folder, '1. Adjustments,' Folder, 'C*

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Tab 5 Adjustment Summary**

	5.1	5.2	
	Total Adjustments	Net Power Costs	Nodal Pricing
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	19,971,538	19,971,538	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>19,971,538</u>	<u>19,971,538</u>	-
7			
8 Operating Expenses:			
9 Steam Production	(48,916,477)	(48,916,477)	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	(32,724,991)	(32,944,979)	219,987
13 Transmission	394,121	394,121	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	(81,247,348)	(81,467,335)	219,987
21	-	-	-
22 Depreciation	-	-	-
23 Amortization	63,742	-	63,742
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	20,130,118	20,337,859	(207,741)
26 Income Taxes - State	4,558,914	4,605,962	(47,048)
27 Income Taxes - Def Net	176,664	-	176,664
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	(56,317,910)	(56,523,514)	205,604
32			
33 Operating Rev For Return:	<u>76,289,447</u>	<u>76,495,052</u>	<u>(205,604)</u>
34			
35 Rate Base:			
36 Electric Plant In Service	1,759,900	-	1,759,900
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	(630,413)	(630,025)	(388)
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	1,129,487	(630,025)	1,759,512
49	-	-	-
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	(34,527)	-	(34,527)
53 Accum Def Income Tax	(197,769)	-	(197,769)
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	(232,295)	-	(232,295)
60			
61 Total Rate Base:	<u>897,191</u>	<u>(630,025)</u>	<u>1,527,217</u>
62			
63 Return on Rate Base	1.181%	1.186%	-0.005%
64			
65 Return on Equity	2.200%	2.209%	-0.010%
66			
67 TAX CALCULATION:			
68 Operating Revenue	101,155,143	101,438,873	(283,729)
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	19,989	(14,037)	34,026
72 Schedule "M" Additions	63,742	-	63,742
73 Schedule "M" Deductions	782,277	-	782,277
74 Income Before Tax	<u>100,416,619</u>	<u>101,452,910</u>	<u>(1,036,291)</u>
75			
76 State Income Taxes	4,558,914	4,605,962	(47,048)
77 Taxable Income	<u>95,857,704</u>	<u>96,846,948</u>	<u>(989,243)</u>
78			
79 Federal Income Taxes + Other	<u>20,130,118</u>	<u>20,337,859</u>	<u>(207,741)</u>
APPROXIMATE PRICE CHANGE	(101,578,361)	(102,009,149)	430,788

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Net Power Costs**

PAGE 5.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm PPL	447NPC	3	-	SG	43.997%	-	5.1.1
Existing Firm UPL	447NPC	3	-	SG	43.997%	-	5.1.1
Post-Merger Firm	447NPC	3	41,322,243	SG	43.997%	18,180,753	5.1.1
Non-Firm	447NPC	3	4,130,399	SE	43.356%	1,790,784	5.1.1
<b>Total Sales for Resale</b>			<u>45,452,642</u>			<u>19,971,538</u>	
<b>Adjustment to Expense:</b>							
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand PPL	555NPC	3	9,085,775	SG	43.997%	3,997,514	5.1.1
Existing Firm Demand UPL	555NPC	3	13,749,771	SG	43.997%	6,049,555	5.1.1
Existing Firm Energy	555NPC	3	50,516,280	SE	43.356%	21,901,944	5.1.1
Post-merger Firm	555NPC	3	(135,439,970)	SG	43.997%	(59,590,198)	5.1.1
Post-merger Firm - Situs	555NPC	3	(4,879,895)	UT	Situs	(4,879,895)	5.1.1
Secondary Purchases	555NPC	3	15,254,142	SE	43.356%	6,613,618	5.1.1
Seasonal Contracts	555NPC	3	-	SG	43.997%	-	5.1.1
Other Generation	555NPC	3	-	SG	43.997%	-	5.1.1
<b>Total Purchased Power Adjustments:</b>			<u>(51,713,898)</u>			<u>(25,907,463)</u>	
<b>Wheeling Expense (Account 565)</b>							
Existing Firm PPL	565NPC	3	21,908,441	SG	43.997%	9,639,166	5.1.1
Existing Firm UPL	565NPC	3	-	SG	43.997%	-	5.1.1
Post-merger Firm	565NPC	3	(23,026,866)	SG	43.997%	(10,131,245)	5.1.1
Non-Firm	565NPC	3	2,043,998	SE	43.356%	886,200	5.1.1
<b>Total Wheeling Expense Adjustments:</b>			<u>925,572</u>			<u>394,121</u>	
<b>Fuel Expense (Accounts 501, 503, 547)</b>							
Fuel - Overburden Amortization - Idaho	501NPC	3	(115,324)	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyoming	501NPC	3	(324,493)	WYP	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	(71,073,493)	SE	43.356%	(30,814,773)	5.1.1
Fuel Consumed - Gas	501NPC	3	(2,813,682)	SE	43.356%	(1,219,906)	5.1.1
Steam from Other Sources	503NPC	3	(339,252)	SE	43.356%	(147,087)	5.1.1
Natural Gas Consumed	547NPC	3	12,855,887	SE	43.356%	5,573,825	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	1,037,726	SE	43.356%	449,919	5.1.1
Cholla / APS Exchange	501NPC	3	(38,598,189)	SE	43.356%	(16,734,712)	5.1.1
<b>Total Fuel Expense Adjustments:</b>			<u>(99,370,820)</u>			<u>(42,892,733)</u>	
<b>Total Power Cost Adjustment</b>			<u>(195,611,787)</u>			<u>(88,377,613)</u>	
Post-merger Firm Type 1	555NPC	1	(33,256,288)	SG	43.997%	(14,631,935)	
Utah Situs NPC Adjustments	555NPC	3	1,570,674	UT	Situs	1,570,674	

**Description of Adjustment:**

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2021. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2021.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 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 1 Adjustments	(5) Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2020P Protocol Factor
<b>Sales for Resale (Account 447)</b>									
Existing Firm Sales PPL	447.12	-	-	-	-	-	-	-	SG
Existing Firm Sales UPL	447.122	-	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	182,171,613	-	182,171,613	-	182,171,613	223,493,856	41,322,243	SG
Non-firm Sales	447.5	(4,130,399)	-	(4,130,399)	-	(4,130,399)	-	4,130,399	SE
Transmission Services	447.9	83,550	(83,550)	-	-	-	-	-	S
On-system Wholesale Sales	447.1	14,146,893	(14,146,893)	-	-	-	-	-	S
<b>Total Revenue Adjustments</b>		<b>192,271,657</b>	<b>(14,230,443)</b>	<b>178,041,214</b>	-	<b>178,041,214</b>	<b>223,493,856</b>	<b>45,452,642</b>	
<b>Purchased Power (Account 555)</b>									
Existing Firm Demand PPL	555.66	-	-	-	-	-	9,085,775	9,085,775	SG
Existing Firm Demand UPL	555.68	-	-	-	-	-	13,749,771	13,749,771	SG
Existing Firm Energy	555.65, 555.69	-	-	-	-	-	50,516,280	50,516,280	SE
Post-merger Firm	55.59, .61, .62, .63, .64, .67, .8	695,109,638	-	695,109,638	-	695,109,638	526,413,380	(168,696,258)	SG
Post-merger Firm - Situs	555.27	4,879,895	-	4,879,895	-	4,879,895	-	(4,879,895)	Situs
Secondary Purchases	555.7, 555.25	(15,254,142)	-	(15,254,142)	-	(15,254,142)	-	15,254,142	SE
NPC Deferral Mechanism	555.57	(52,470,478)	52,470,478	-	-	-	-	-	OTHER
Seasonal Contracts	-	-	-	-	-	-	-	-	SG
Wind Integration Charge	-	-	-	-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	930,470	(930,470)	-	-	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.13	-	-	-	-	-	-	-	S
Post-merger Firm Type 1	-	-	-	-	(33,256,288)	(33,256,288)	-	33,256,288	SG
<b>Total Purchased Power Adjustment</b>		<b>633,195,384</b>	<b>51,540,008</b>	<b>684,735,392</b>	<b>(33,256,288)</b>	<b>651,479,104</b>	<b>599,765,206</b>	<b>(51,713,898)</b>	
<b>Wheeling (Account 565)</b>									
Existing Firm PPL	565.26	-	-	-	-	-	21,908,441	21,908,441	SG
Existing Firm UPL	565.27	-	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	140,890,496	-	140,890,496	-	140,890,496	117,863,630	(23,026,866)	SG
Non-firm	565.25	4,934,772	-	4,934,772	-	4,934,772	6,978,770	2,043,998	SE
<b>Total Wheeling Expense Adjustment</b>		<b>145,825,268</b>	-	<b>145,825,268</b>	-	<b>145,825,268</b>	<b>146,750,840</b>	<b>925,572</b>	
<b>Fuel Expense (Accounts 501, 503 and 547)</b>									
Fuel - Overburden Amortization - Idaho	501.12	115,324	-	115,324	-	115,324	-	(115,324)	ID
Fuel - Overburden Amortization - Wyoming	501.12	324,493	-	324,493	-	324,493	-	(324,493)	WY
Fuel Consumed - Coal	501.1	666,132,702	-	666,132,702	-	666,132,702	595,059,209	(71,073,493)	SE
Fuel Consumed - Gas	501.35	7,470,166	-	7,470,166	-	7,470,166	4,656,484	(2,813,682)	SE
Steam From Other Sources	503	4,836,772	-	4,836,772	-	4,836,772	4,497,520	(339,252)	SE
Natural Gas Consumed	547.1	279,047,502	-	279,047,502	-	279,047,502	291,903,389	12,855,887	SE
Simple Cycle Combustion Turbines	547.1	1,160,580	-	1,160,580	-	1,160,580	2,198,307	1,037,726	SE
Cholla/APS Exchange	501.1	36,598,189	-	36,598,189	-	36,598,189	-	(36,598,189)	SE
Fuel Regulatory Costs Deferral and Amort	501.15	4,028,247	(4,028,247)	-	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	1,147,393	-	1,147,393	-	1,147,393	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	16,363,336	(16,363,336)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	2,888,332	(2,888,332)	-	-	-	-	-	SE
<b>Total Fuel Expense</b>		<b>1,019,818,249</b>	<b>(22,132,521)</b>	<b>997,685,728</b>	-	<b>997,685,728</b>	<b>898,314,908</b>	<b>(99,370,820)</b>	
<b>Net Power Cost</b>									
		<b>1,606,567,244</b>	<b>43,637,929</b>	<b>1,650,205,173</b>	<b>(33,256,288)</b>	<b>1,616,948,886</b>	<b>1,421,337,099</b>	<b>(195,611,787)</b>	
									Ref 5.1
									Ref 5.1,3

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Net Power Cost Study**

**Study Results  
 MERGED PEAK/ENERGY SPLIT  
 (\$)**

Period Ending  
 Dec-21

	Merged 01/21-12/21	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-	-	-	-
Post Merger	223,493,856	-	-	-	223,493,856
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
<b>TOTAL SPECIAL SALES</b>	<b>223,493,856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>223,493,856</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	1,762,136	528,641	1,233,495	-	-
Misc/Pacific	154,785	32,097	122,688	-	-
Q.F. Contracts/PPL	156,943,720	8,525,037	41,535,225	-	106,883,458
Small Purchases west	-	-	-	-	-
<b>Pacific Sub Total</b>	<b>158,860,641</b>	<b>9,085,775</b>	<b>42,891,408</b>	<b>-</b>	<b>106,883,458</b>
Gemstate	1,717,824	-	1,717,824	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	178,421,420	13,749,771	5,892,759	-	158,778,889
IPP Layoff	-	-	-	-	-
Small Purchases east	14,288	-	14,288	-	-
UP&L to PP&L	-	-	-	-	-
<b>Utah Sub Total</b>	<b>180,153,532</b>	<b>13,749,771</b>	<b>7,624,871</b>	<b>-</b>	<b>158,778,889</b>
APS Supplemental	-	-	-	-	-
Avoided Cost Resource	-	-	-	-	-
BPA Reserve Purchase	-	-	-	-	-
Cedar Springs Wind	11,723,273	-	-	-	11,723,273
Cedar Springs Wind III	8,908,095	-	-	-	8,908,095
Combine Hills Wind	5,369,068	-	-	-	5,369,068
Cove Mountain Solar	3,863,906	-	-	-	3,863,906
Cove Mountain Solar II	343,571	-	-	-	343,571
Deseret Purchase	32,990,071	-	-	-	32,990,071
Eagle Mountain - UAMPS/UMPA	2,615,653	-	-	-	2,615,653
Georgia-Pacific Camas	-	-	-	-	-
Hermiston Purchase	-	-	-	-	-
Hunter Solar	7,122,324	-	-	-	7,122,324
Hurricane Purchase	160,742	-	-	-	160,742
MagCorp	-	-	-	-	-
MagCorp Reserves	5,084,680	-	-	-	5,084,680
Milican Solar	2,646,179	-	-	-	2,646,179
Milford Solar	7,081,219	-	-	-	7,081,219
Nucor	7,129,800	-	-	-	7,129,800
Monsanto Reserves	19,999,999	-	-	-	19,999,999
Prineville Solar	1,795,505	-	-	-	1,795,505
Rock River Wind	3,949,010	-	-	-	3,949,010
Sigurd Solar	2,905,571	-	-	-	2,905,571
Three Buttes Wind	20,662,796	-	-	-	20,662,796
Top of the World Wind	40,686,138	-	-	-	40,686,138
Tri-State Purchase	-	-	-	-	-
Wolverine Creek Wind	10,259,065	-	-	-	10,259,065
BPA So. Idaho	-	-	-	-	-
PSCo Exchange	5,400,000	-	-	-	5,400,000
West Valley Toll	-	-	-	-	-

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Net Power Cost Study**

**Study Results  
 MERGED PEAK/ENERGY SPLIT  
 (\$)**

Period Ending  
 Dec-21

	Merged 01/21-12/21	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>Seasonal Purchased Power</b>					
Constellation 2013-2016	-	-	-	-	-
System Balancing Purchases	58,959,970	-	-	-	58,959,970
Short Term Firm Purchases	1,094,400	-	-	-	1,094,400
-----	-----	-----	-----	-----	-----
New Firm Sub Total	260,751,034	-	-	-	260,751,034
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
-----	-----	-----	-----	-----	-----
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>599,765,206</b>	<b>22,835,546</b>	<b>50,516,280</b>	<b>-</b>	<b>526,413,380</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	21,908,441	21,908,441	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	117,863,630	-	-	-	117,863,630
Nonfirm Wheeling	6,978,770	-	-	6,978,770	-
-----	-----	-----	-----	-----	-----
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>146,750,840</b>	<b>21,908,441</b>	<b>-</b>	<b>6,978,770</b>	<b>117,863,630</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Carbon	-	-	-	-	-
Cholla	-	-	-	-	-
Colstrip	15,158,709	-	-	15,158,709	-
Craig	16,846,426	-	-	16,846,426	-
Chehalis	57,772,061	-	-	57,772,061	-
Currant Creek	47,111,282	-	-	47,111,282	-
Dave Johnston	49,180,718	-	-	49,180,718	-
Gadsby	4,656,484	-	-	4,656,484	-
Gadsby CT	2,198,307	-	-	2,198,307	-
Hayden	14,706,480	-	-	14,706,480	-
Hermiston	25,304,822	-	-	25,304,822	-
Hunter	93,416,653	-	-	93,416,653	-
Huntington	99,290,293	-	-	99,290,293	-
Jim Bridger	204,389,262	-	-	204,389,262	-
Lake Side 1	70,355,983	-	-	70,355,983	-
Lake Side 2	63,903,684	-	-	63,903,684	-
Naughton - Gas	27,455,557	-	-	27,455,557	-
Naughton	76,667,756	-	-	76,667,756	-
Wyodak	25,402,913	-	-	25,402,913	-
-----	-----	-----	-----	-----	-----
<b>TOTAL FUEL BURN EXPENSE</b>	<b>893,817,388</b>	<b>-</b>	<b>-</b>	<b>893,817,388</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	4,497,520	-	-	4,497,520	-
-----	-----	-----	-----	-----	-----
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>4,497,520</b>	<b>-</b>	<b>-</b>	<b>4,497,520</b>	<b>-</b>
=====	=====	=====	=====	=====	=====
<b>NET POWER COST</b>	<b>1,421,337,099</b>	<b>44,743,987</b>	<b>50,516,280</b>	<b>905,293,678</b>	<b>420,783,154</b>
=====	=====	=====	=====	=====	=====

Ref 5.1.1

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Net Power Cost Adjustment  
 Utah Situs Adjustments

Total	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>Total Impact</b> <b>1,570,674</b>	116,525	130,478	206,981	247,136	261,925	156,446	(28,697)	(27,718)	57,320	184,530	147,023	118,725

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Nodal Pricing Model**

PAGE 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Expenses	557	3	500,000	SG	43.997%	219,987	5.2.2
Intangible Plant Amortization	404IP	3	144,876	SG	43.997%	63,742	5.2.1
<b>Adjustment to Rate Base:</b>							
Miscellaneous Intangible Plant	303	3	4,000,000	SG	43.997%	1,759,900	5.2.1
Accum. Amort. for Intangible Plant	111IP	3	(78,474)	SG	43.997%	(34,527)	5.2.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	1	144,876	SG	43.997%	63,742	
Schedule M Adjustment	SCHMDT	1	1,778,004	SG	43.997%	782,277	
Deferred Inc Tax Exp	41110	1	(35,620)	SG	43.997%	(15,672)	
Deferred Inc Tax Exp	41010	1	437,151	SG	43.997%	192,336	
ADIT Balance - 13 MA 2021	282	1	(449,500)	SG	43.997%	(197,769)	

**Description of Adjustment:**

This adjustment adds the software related rate base and on-going O&M costs for the Nodal Pricing Model as agreed upon in the Multi-State Process filed in Docket No. 19-035-42, Appendix D.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Nodal Pricing

Electric Plant in Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 MA Dec-21
Intangible (Software)	SG	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000 Ref. 5.2

Amortization Expense\*

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 ME Dec-21
Intangible Plant Amortization	SG	6,036	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	12,073	144,876 Ref. 5.2

Amortization Reserve

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 MA Dec-21
Accum. Amort. for Intangible Plant	SG	(6,036)	(18,109)	(30,182)	(42,255)	(54,328)	(66,401)	(78,474)	(90,547)	(102,620)	(114,693)	(126,766)	(138,839)	(150,912)	(78,474) Ref. 5.2

\*2020 Composite Depreciation Rate - Intangible 3.622%  
 \*2021 Composite Depreciation Rate - Intangible 3.622%

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Nodal Pricing**

<b>Project</b>	<b>Date</b>	<b>Project Capital Amount</b>	
<b>Intangible Plant</b>			
CAISO Implementation Fee	12/31/2020	\$ 1,000,000	
ESM System Upgrades	12/31/2020	\$ 906,000	
Settlement System Upgrades	12/31/2020	\$ 1,585,000	
Internal Capitalized IT Labor	12/31/2020	\$ 509,000	
		<b>\$ 4,000,000</b>	<b>Ref 5.2.1</b>
<b>Incremental O&amp;M</b>			
ESM Maintenance and Licenses		\$ 200,000	
Settlements Maintenance and Licenses		\$ 300,000	
		<b>\$ 500,000</b>	<b>Ref 5.2</b>

**Rocky Mountain Power  
Utah General Rate Case – December 2021  
Depreciation and Amortization Adjustment Index**

The following adjustments were used to arrive at the normalized levels of depreciation and amortization expense along with the associated reserve balances included in the twelve months ending December 2021 Test Period.

- 6.1 Depreciation and Amortization Expense
- 6.2 Depreciation and Amortization Reserve
- 6.3 Depreciation Allocation Correction
- 6.4 Dave Johnston Steam Plant Buy-Down
- 6.5 Utah STEP adjustment
- 6.6 Other Decommissioning Costs
- 6.7 Regulatory Recovery of Jim Bridger Units 1 and 2

*Page 6.0.1 – Page 6.7.1: Reference – Attachment R746-700-22.B.4, Folder, '1. Adjustments,' Folder, 'C*



**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Depreciation & Amortization Expense  
 Adjustment to Test Period Levels**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Depreciation Expense	403SP	3	20,509,790	SG	43.997%	9,023,794	
Steam Depreciation Expense	403SP	3	8,142,792	SG	43.997%	3,582,625	
Steam Depreciation Expense	403SP	3	93,102,794	SG	43.997%	40,962,900	
Steam Depreciation Expense	403SP	3	(15,154,392)	SG	43.997%	(6,667,553)	
Hydro Depreciation Expense	403HP	3	21,632,330	SG	43.997%	9,517,684	
Hydro Depreciation Expense	403HP	3	(75,333)	SG	43.997%	(33,144)	
Hydro Depreciation Expense	403HP	3	(34,227,856)	SG-P	43.997%	(15,059,400)	
Hydro Depreciation Expense	403HP	3	1,206,498	SG-U	43.997%	530,829	
Other Depreciation Expense	403OP	3	-	SG	43.997%	-	
Other Depreciation Expense	403OP	3	11,049,672	SG	43.997%	4,861,579	
Other Depreciation Expense	403OP	3	3,907,544	SG-W	43.997%	1,719,221	
Other Depreciation Expense	403OP	3	-	OR	Situs	-	
Other Depreciation Expense	403OP	3	885,067	SG	43.997%	389,407	
Transmission Depreciation Expense	403TP	3	(490,041)	SG	43.997%	(215,606)	
Transmission Depreciation Expense	403TP	3	(450,095)	SG	43.997%	(198,031)	
Transmission Depreciation Expense	403TP	3	6,249,355	SG	43.997%	2,749,560	
Distribution Depreciation Expense	403360	3	380,100	UT	Situs	270,256	
Distribution Depreciation Expense	403361	3	725,953	UT	Situs	516,161	
Distribution Depreciation Expense	403362	3	6,102,345	UT	Situs	4,338,839	
Distribution Depreciation Expense	403364	3	7,358,874	UT	Situs	5,232,245	
Distribution Depreciation Expense	403365	3	4,677,730	UT	Situs	3,325,921	
Distribution Depreciation Expense	403366	3	2,323,443	UT	Situs	1,651,995	
Distribution Depreciation Expense	403367	3	5,432,181	UT	Situs	3,862,344	
Distribution Depreciation Expense	403368	3	8,355,842	UT	Situs	5,941,101	
Distribution Depreciation Expense	403369	3	5,002,820	UT	Situs	3,557,063	
Distribution Depreciation Expense	403370	3	1,410,557	UT	Situs	1,002,923	
Distribution Depreciation Expense	403371	3	52,489	UT	Situs	37,320	
Distribution Depreciation Expense	403373	3	373,495	UT	Situs	265,559	
General Depreciation Expense	403GP	3	34,620	CA	Situs	-	
General Depreciation Expense	403GP	3	355,349	OR	Situs	-	
General Depreciation Expense	403GP	3	(42,867)	WA	Situs	-	
General Depreciation Expense	403GP	3	155,303	WYP	Situs	-	
General Depreciation Expense	403GP	3	1,739,554	UT	Situs	1,739,554	
General Depreciation Expense	403GP	3	282,542	ID	Situs	-	
General Depreciation Expense	403GP	3	(17,946)	WYU	Situs	-	
General Depreciation Expense	403GP	3	(2,500)	SG	43.997%	(1,100)	
General Depreciation Expense	403GP	3	2,919	SG	43.997%	1,284	
General Depreciation Expense	403GP	3	584,529	SG	43.997%	257,178	
General Depreciation Expense	403GP	3	3,357,889	SO	43.695%	1,467,214	
General Depreciation Expense	403GP	3	(3,004)	SG	43.997%	(1,322)	
General Depreciation Expense	403GP	3	701	SG	43.997%	308	
General Depreciation Expense	403GP	3	(18,596)	CN	47.809%	(8,891)	
General Depreciation Expense	403GP	3	26,570	SE	43.356%	11,520	
Total Depreciation Expense			<u>164,939,016</u>			<u>84,631,339</u>	6.1.3

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.5. This adjustment adds the incremental depreciation expense into results of operations. The depreciation rates included are those from the Company's application to implement revised depreciation rates as approved in Docket No. 18-035-36.

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Depreciation & Amortization Expense**  
**Adjustment to Test Period Levels**

PAGE 6.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Intangible Amortization	404IP	3	2,289	CA	Situs	-	
Intangible Amortization	404IP	3	1,091,083	CN	47.809%	521,640	
Intangible Amortization	404IP	3	(335)	SG	43.997%	(147)	
Intangible Amortization	404IP	3	(78,646)	SG	43.997%	(34,602)	
Intangible Amortization	404IP	3	(8)	ID	Situs	-	
Intangible Amortization	404IP	3	878	OR	Situs	-	
Intangible Amortization	404IP	3	-	SE	43.356%	-	
Intangible Amortization	404IP	3	(7,968,833)	SG	43.997%	(3,506,087)	
Intangible Amortization	404IP	3	(7,945,116)	SG-P	43.997%	(3,495,652)	
Intangible Amortization	404IP	3	(19,045)	SG-U	43.997%	(8,379)	
Intangible Amortization	404IP	3	(8,927)	SG	43.997%	(3,928)	
Intangible Amortization	404IP	3	8,588,243	SO	43.695%	3,752,592	
Intangible Amortization	404IP	3	3,452,676	UT	Situs	3,452,676	
Intangible Amortization	404IP	3	-	WA	Situs	-	
Intangible Amortization	404IP	3	(4,551)	WYP	Situs	-	
Intangible Amortization	404IP	3	-	WYU	Situs	-	
Hydro Amortization	404HP	3	-	SG	43.997%	-	
Hydro Amortization	404HP	3	-	SG-P	43.997%	-	
Hydro Amortization	404HP	3	-	SG-U	43.997%	-	
Other Amortization	404OP	3	-	SG	43.997%	-	
General Amortization	404GP	3	(27,960)	CA	Situs	-	
General Amortization	404GP	3	-	CN	47.809%	-	
General Amortization	404GP	3	14,912	OR	Situs	-	
General Amortization	404GP	3	-	SO	43.695%	-	
General Amortization	404GP	3	6,078	UT	Situs	6,078	
General Amortization	404GP	3	(1,272)	WA	Situs	-	
General Amortization	404GP	3	8,307	WYP	Situs	-	
General Amortization	404GP	3	-	WYU	Situs	-	
			<u>(2,890,227)</u>			<u>684,190</u>	6.1.4

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.5. This adjustment adds the incremental depreciation expense into results of operations. The depreciation rates included are those from the Company's application to implement revised depreciation rates as approved in Docket No. 18-035-36.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Depreciation & Amortization Expense

PAGE 6.1.2

Vehicle Depreciation Expense to Proposed Depreciation Study Rates

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	261,428	SG	43.997%	115,022	
Fuel Related-Non NPC	501	3	464	SE	43.356%	201	
Steam Maintenance	512	3	211,021	SG	43.997%	92,844	
Hydro Operations	535	3	50,969	SG-P	43.997%	22,425	
Hydro Operations	535	3	35,773	SG-U	43.997%	15,739	
Hydro Maintenance	545	3	9,610	SG-P	43.997%	4,228	
Hydro Maintenance	545	3	2,538	SG-U	43.997%	1,116	
Other Operations	548	3	41,140	SG	43.997%	18,100	
Other Operations	549	3	147	UT	Situs	-	
Other Maintenance	553	3	10,822	SG	43.997%	4,762	
Other Power Supply Expenses	557	3	122,061	SG	43.997%	53,704	
Other Power Supply Expenses	557	3	186	UT	Situs	-	
Transmission Operations	560	3	79,256	SG	43.997%	34,871	
Transmission Maintenance	571	3	60,404	SG	43.997%	26,576	
Distribution Operations	580	3	93,974	SNPD	48.488%	45,566	
Distribution Operations	580	3	97,544	UT	Situs	44,422	
Distribution Maintenance	593	3	30,156	SNPD	48.488%	14,622	
Distribution Maintenance	593	3	342,924	UT	Situs	144,755	
Customer Accounts	903	3	113,948	CN	47.809%	54,478	
Customer Accounts	903	3	57,326	UT	Situs	23,530	
Customer Services	908	3	14,538	CN	47.809%	6,951	
Customer Services	908	3	229	OTHER	0.000%	-	
Customer Services	908	3	23,299	UT	Situs	9,906	
Administrative & General	920	3	211,705	SO	43.695%	92,504	
Administrative & General	920	3	2,456	UT	Situs	374	
Administrative & General	935	3	8,302	SO	43.695%	3,627	
Administrative & General	935	3	60	UT	Situs	-	
			<u>1,882,280</u>			<u>830,325</u>	6.1.19
Customer Services	910	3	235	CN	47.809%	112	
Administrative & General	920	3	5,506	SO	43.695%	2,406	
Fuel Related - Non-NPC	501	3	147,209	SE	43.356%	63,824	
Steam Operations	506	3	447,132	SG	43.997%	196,727	
Hydro Operations	535	3	129,367	SG-P	43.997%	56,918	
Hydro Operations	535	3	49,342	SG-U	43.997%	21,709	
			<u>778,790</u>			<u>341,696</u>	6.1.19
Total Adjustment to Expense			<u>164,709,860</u>			<u>86,487,550</u>	

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.5. This adjustment adds the incremental depreciation expense into results of operations. The depreciation rates included are those from the Company's application to implement revised depreciation rates as approved in Docket No. 18-035-36.

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Dec 2019 Expense	12 ME Dec 2021 Expense	Adjustment to Test Period
<b>DEPRECIATION EXPENSE</b>					
<b>Steam Production Plant:</b>					
Pre-merger Pacific	403SP	SG	30,098,077	50,607,867	20,509,790
Pre-merger Utah	403SP	SG	29,477,833	37,620,625	8,142,792
Post-merger	403SP	SG	162,402,077	255,504,870	93,102,794
Post-merger - Cholla	403SP	SG	15,154,392	-	(15,154,392)
Total Steam Plant			<u>237,132,379</u>	<u>343,733,363</u>	<u>106,600,983</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	403HP	SG	(17,573,171)	4,059,159	21,632,330
Pre-merger Utah	403HP	SG	1,372,186	1,296,853	(75,333)
Post-merger	403HP	SG-P	51,708,824	17,480,968	(34,227,856)
Post-merger	403HP	SG-U	5,861,789	7,068,287	1,206,498
Total Hydro Plant			<u>41,369,628</u>	<u>29,905,267</u>	<u>(11,464,361)</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	403OP	SG	-	-	-
Post-merger	403OP	SG	57,807,314	68,856,986	11,049,672
Post-merger Wind	403OP	SG-W	67,194,413	71,101,957	3,907,544
Post-merger Wind	403OP	OR	-	-	-
Post-merger	403OP	SG	3,263,691	4,148,758	885,067
Total Other Production Plant			<u>128,265,418</u>	<u>144,107,700</u>	<u>15,842,282</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	403TP	SG	8,646,935	8,156,895	(490,041)
Pre-merger Utah	403TP	SG	10,802,100	10,352,004	(450,095)
Post-merger	403TP	SG	93,058,624	99,307,979	6,249,355
Total Transmission Plant			<u>112,507,659</u>	<u>117,816,878</u>	<u>5,309,219</u>
<b>Distribution Plant:</b>					
California	403364	CA	8,162,018	8,482,527	320,508
Oregon	403364	OR	54,651,488	60,933,279	6,281,792
Washington	403364	WA	14,532,905	15,534,439	1,001,533
Eastern Wyoming	403364	WYP	16,927,635	18,264,412	1,336,777
Utah	403364	UT	56,556,825	86,558,553	30,001,728
Idaho	403364	ID	7,262,954	10,564,938	3,301,984
Western Wyoming	403364	WYU	3,887,463	3,838,969	(48,494)
Total Distribution Plant			<u>161,981,289</u>	<u>204,177,117</u>	<u>42,195,828</u>
<b>General Plant:</b>					
California	403GP	CA	414,171	448,791	34,620
Oregon	403GP	OR	5,257,046	5,612,395	355,349
Washington	403GP	WA	1,157,802	1,114,935	(42,867)
Eastern Wyoming	403GP	WYP	2,022,903	2,178,206	155,303
Utah	403GP	UT	4,830,631	6,570,185	1,739,554
Idaho	403GP	ID	928,678	1,211,221	282,542
Western Wyoming	403GP	WYU	390,049	372,103	(17,946)
Pre-merger Pacific	403GP	SG	23,760	21,260	(2,500)
Pre-merger Utah	403GP	SG	72,996	75,915	2,919
Post-merger	403GP	SG	9,895,515	10,480,044	584,529
General Office	403GP	SO	15,153,707	18,511,596	3,357,889
General Office	403GP	SG	140,182	137,179	(3,004)
General Office	403GP	SG	8,187	8,888	701
Customer Service	403GP	CN	955,261	936,665	(18,596)
Fuel Related	403GP	SE	100,519	127,089	26,570
Total General Plant			<u>41,351,407</u>	<u>47,806,471</u>	<u>6,455,064</u>
<b>Total Depreciation Expense</b>			<u>722,607,780</u>	<u>887,546,796</u>	<u>164,939,016</u>

Ref 6.1

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Dec 2019 Expense	12 ME Dec 2021 Expense	Adjustment to Test Period
<b>AMORTIZATION EXPENSE</b>					
<b>Intangible Plant:</b>					
California	404IP	CA	1,765	4,054	2,289
Customer Service	404IP	CN	10,889,663	11,980,746	1,091,083
Pre-merger Utah	404IP	SG	16,485	16,150	(335)
Pre-merger Pacific	404IP	SG	78,646	-	(78,646)
Idaho	404IP	ID	23,042	23,033	(8)
Oregon	404IP	OR	11,458	12,336	878
Fuel Related	404IP	SE	-	-	-
Post-merger	404IP	SG	14,768,916	6,800,082	(7,968,833)
Hydro Relicensing	404IP	SG-P	10,565,963	2,620,847	(7,945,116)
Hydro Relicensing	404IP	SG-U	315,841	296,796	(19,045)
Post-merger	404IP	SG	8,927	-	(8,927)
General Office	404IP	SO	11,379,693	19,967,936	8,588,243
Utah	404IP	UT	(3,413,243)	39,433	3,452,676
Washington	404IP	WA	3,024	3,024	-
Eastern Wyoming	404IP	WYP	110,589	106,039	(4,551)
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			<u>44,760,768</u>	<u>41,870,477</u>	<u>(2,890,291)</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	404HP	SG	-	-	-
Post-merger	404HP	SG-P	311,696	311,696	-
Post-merger	404HP	SG-U	-	-	-
Total Hydro Plant			<u>311,696</u>	<u>311,696</u>	<u>-</u>
<b>Other Production Plant:</b>					
Post-merger	404OP	SG	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>General Plant:</b>					
California	404GP	CA	28,016	55	(27,960)
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	265,824	280,736	14,912
General Office	404GP	SO	284,353	284,353	-
Utah	404GP	UT	4,735	10,812	6,078
Washington	404GP	WA	80,507	79,236	(1,272)
Eastern Wyoming	404GP	WYP	42,838	51,145	8,307
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			<u>706,273</u>	<u>706,338</u>	<u>64</u>
<b>Total Amortization</b>			<u>45,778,737</u>	<u>42,888,511</u>	<u>(2,890,227)</u>
					<b>Ref 6.1.1</b>
<b>Total Depreciation and Amortization</b>			<u>768,386,517</u>	<u>930,435,307</u>	<u>162,048,790</u>
				<b>Ref. 6.1.18</b>	

Description	Factor	Existing Rate	Proposed Rate	Dec 2019		Jan 2020		Feb 2020		Mar 2020		
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	
<b>DEPRECIATION EXPENSE</b>												
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	2.95%	5.017%	1,017,583,394	2,602,672	1,017,090,022	2,502,065	1,016,586,651	(493,371)	2,500,852	(493,371)	2,499,638
Pre-merger Utah	SG	2.764%	3.574%	1,063,585,162	2,450,066	1,062,977,578	2,449,387	1,062,369,975	(607,603)	2,447,987	(607,603)	2,446,587
Post-merger	SG	3.689%	5.325%	4,692,829,369	14,424,589	4,689,988,928	14,419,480	4,686,961,744	(2,517,184)	14,410,493	378,874	14,407,207
Geothermal - Blundell	SG	3.689%	5.325%	28,180,136	86,619	-	86,619	29,446,751	1,266,615	-	-	29,446,751
Carbon	SG	3.689%	5.325%	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.745%	0.000%	552,650,756	1,264,314	552,485,226	1,264,124	552,319,696	(165,530)	1,263,746	(165,530)	1,263,367
Post-merger - Cholla	SG	0.000%	0.000%	7,354,828,836	20,728,290	7,350,231,891	20,721,675,38	7,347,714,818	(2,517,073)	20,711,643,16	(887,631)	20,707,311,69
Total Steam Plant												
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	2.307%	2.210%	184,514,703	354,766	184,465,781	354,719	184,416,858	(48,922)	354,625	(48,922)	354,531
Pre-merger Utah	SG	3.215%	4.077%	40,717,723	109,636	40,696,507	109,607	40,675,291	(21,216)	109,550	(21,216)	109,493
Post-merger	SG-P	2.589%	2.765%	605,267,661	1,305,966	605,533,525	1,306,253	605,306,913	(226,612)	1,306,295	(226,612)	1,305,806
Post-merger	SG-U	4.469%	4.707%	145,683,708	542,517	145,598,875	542,359	145,514,042	(84,833)	542,043	167,052	542,196
Klamath	SG-P	0.000%	0.000%	94,929,411	-	94,929,411	-	-	-	-	-	-
Total Hydro Plant				1,071,113,207	2,312,884	1,071,224,099	2,312,937	1,070,842,516	(381,583)	2,312,513	(129,699)	2,312,026
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	0.000%	0.000%	235,129	-	235,129	-	-	-	-	-	-
Post-merger	SG	2.947%	3.506%	1,921,327,683	4,718,228	1,935,826,524	4,736,030	1,933,845,366	(1,981,159)	4,751,400	(1,981,159)	4,746,535
Post-merger Wind	SG-W	3.303%	4.838%	1,922,987,774	5,293,411	1,753,052,847	5,059,508	1,665,497,768	(87,555,079)	4,705,100	(124,447)	4,584,423
Bleck Cap Solar	OR	0.000%	0.000%	-	-	-	-	-	-	-	-	-
Post-merger	SG	3.810%	4.825%	95,640,221	271,943	95,595,648	271,856	95,531,076	(54,572)	271,683	(54,572)	271,510
Total Other Plant				3,930,200,807	10,283,582	3,774,700,149	10,087,394,84	3,685,109,339	(89,599,810)	9,728,183,00	(2,160,178)	9,602,467,41
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	1.752%	1.701%	482,718,889	704,880	482,541,494	704,760	482,364,098	(177,395)	704,501	(177,395)	704,242
Pre-merger Utah	SG	1.715%	1.719%	624,744,772	892,822	624,409,342	892,582	624,073,913	(335,430)	892,103	(335,430)	891,623
Post-merger	SG	1.750%	1.719%	5,371,156,419	7,833,380	5,374,275,489	7,835,654	5,381,922,970	7,647,481	7,843,505	7,844,755	7,854,802
Total Transmission Plant				6,478,620,080	9,431,091	6,481,226,325	9,432,996,69	6,488,981,981	7,134,656	9,440,109,34	7,331,930	9,450,666,00
<b>Distribution Plant:</b>												
California	CA	2.683%	2.683%	280,202,605	626,597	280,717,758	627,173	281,088,737	370,978	628,164	1,413,506	630,159
Oregon	OR	2.531%	2.587%	2,210,514,718	4,661,892	2,210,040,234	4,664,555	2,214,927,137	1,886,903	4,669,208	6,675,688	4,678,237
Washington	WA	2.762%	2.739%	538,772,035	1,235,262	537,107,940	1,235,649	537,303,959	196,020	1,236,261	1,205,977	1,237,874
Eastern Wyoming	WYP	2.963%	2.682%	643,608,779	1,589,323	644,918,236	1,590,940	646,237,790	1,319,555	1,584,186	1,571,563	1,587,755
Utah	UT	2.541%	2.541%	3,111,180,487	6,754,714	3,119,149,968	6,763,366	3,127,440,705	6,781,017	6,781,017	12,600,643	6,803,696
Idaho	ID	2.604%	2.604%	369,260,148	830,518	370,445,238	831,851	371,699,639	1,254,401	834,594	1,441,653	837,626
Western Wyoming	WVU	2.989%	2.678%	143,781,879	358,143	143,737,696	358,113	143,713,513	(24,183)	358,053	(24,183)	357,992
Total Distribution Plant				7,295,300,652	16,056,449	7,308,117,070	16,071,645,74	7,322,411,481	13,294,411	16,101,481,92	24,884,848	16,143,339,51
<b>General Plant:</b>												
California	CA	2.087%	2.135%	20,600,068	35,820	20,587,553	35,809	20,571,363	(16,190)	35,794	11,972	35,781
Oregon	OR	2.500%	2.617%	207,379,920	445,917	207,313,583	445,846	207,189,157	(124,426)	445,641	349,591	445,883
Washington	WA	2.514%	2.419%	74,926,285	95,715	75,303,497	95,635	75,219,534	(83,962)	95,466	45,198,776	95,355
Eastern Wyoming	WYP	2.702%	2.748%	168,702	168,702	168,702	168,702	168,702	(14,450)	169,326	21,744	169,338
Utah	UT	2.310%	2.310%	230,888,907	406,001	231,726,028	406,737	231,793,127	67,100	407,332	166,307	407,737
Idaho	ID	2.165%	2.165%	45,235,967	79,802	45,401,727	79,948	45,448,986	47,159	80,136	63,081	80,233
Western Wyoming	WVU	2.272%	2.272%	16,918,287	30,866	16,888,210	30,939	16,858,133	(30,077)	30,884	(30,077)	30,829
Pre-merger Pacific	SG	2.147%	2.186%	1,173,782	2,100	1,162,556	2,090	1,150,531	(11,425)	2,070	(11,425)	2,049
Pre-merger Utah	SG	1.949%	1.949%	4,079,323	6,010	4,069,114	6,003	4,058,906	(10,209)	5,988	(10,209)	5,973
Post-merger	SG	3.433%	3.442%	294,172,050	841,558	295,222,053	843,060	295,193,607	(28,446)	844,521	82,787	844,599
General Office	SO	5.576%	5.576%	318,781,590	1,403,860	318,452,877	1,400,943	317,372,952	(1,079,924)	1,395,696	(801,192)	1,391,527
General Office	SG	2.926%	2.926%	4,920,267	11,986	4,907,397	11,981	4,894,527	(12,870)	11,949	(12,870)	11,918
General Office	SG	3.982%	3.982%	223,232	741	223,232	741	223,232	-	741	-	741
Customer Service	GN	6.194%	6.194%	17,716,936	84,749	17,572,724	84,135	17,428,511	(144,213)	83,447	(144,213)	82,579
Fuel Related	SE	5.722%	3.269%	3,949,884	9,569	3,946,412	9,565	3,942,941	(3,471)	9,556	(3,471)	9,548
Total General Plant				1,287,346,171	3,623,237	1,287,987,645	3,622,453,00	1,286,542,241	(1,445,404)	3,618,697,20	(336,354)	3,614,269,22

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Dec 2019		Dec 2019		Jan 2020		Feb 2020		Mar 2020	
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense		
Coal Mine	SE	0.000%	0.000%	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-
Total Mining Plant				1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-
<b>Total Depreciation Expense</b>				27,419,264,561	62,435,533	27,276,342,007	62,229,103	27,202,836,203	61,912,627	27,231,539,119	28,702,916	27,231,539,119	61,830,081
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
California	CA	0.367%	0.367%	481,167	147	481,167	147	481,167	147	481,167	-	481,167	147
Customer Service	CN	6.528%	6.528%	184,143,852	1,001,744	184,109,658	1,001,651	184,075,465	1,001,465	184,041,271	(34,194)	184,041,271	1,001,279
Pre-merger Utah	SG	2.687%	2.687%	600,993	1,346	600,993	1,346	600,993	1,346	600,993	-	600,993	1,346
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	0.527%	4,371,145	1,920	4,371,059	1,920	4,370,973	1,920	4,370,886	(86)	4,370,886	1,920
Oregon	OR	0.250%	0.250%	4,615,241	963	4,614,878	963	4,614,514	963	4,614,151	(363)	4,614,151	962
Fuel Related	SE	0.000%	0.000%	-	-	(61,459)	-	(61,459)	-	(61,459)	-	(61,459)	-
Post-merger	SG	3.622%	3.622%	193,851,085	585,091	193,512,083	584,579	193,173,082	583,556	192,834,081	(339,001)	192,834,081	582,533
Hydro Relicensing	SG-P	2.594%	2.594%	101,132,840	218,585	101,128,174	218,580	101,123,509	218,570	101,118,843	(4,666)	101,118,843	218,560
Hydro Relicensing	SG-U	3.174%	3.174%	9,350,399	24,733	9,350,399	24,733	9,350,399	24,733	9,350,399	-	9,350,399	24,733
General Office	SO	4.755%	4.755%	399,227,706	1,582,079	398,188,796	1,580,020	397,257,372	1,576,116	397,074,422	(182,951)	397,074,422	1,573,908
Utah	UT	0.642%	0.642%	5,890,217	3,153	5,889,747	3,153	5,889,277	3,153	5,888,806	(470)	5,888,806	3,153
Washington	WA	0.148%	0.148%	2,036,363	252	2,036,363	252	2,036,363	252	2,036,363	-	2,036,363	252
Eastern Wyoming	WYP	1.963%	1.963%	5,641,211	9,229	5,627,889	9,218	5,614,568	9,196	5,601,246	(13,322)	5,601,246	9,174
Klamath	UT	0.000%	0.000%	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-
Total Intangible Plant	SG-P	0.000%	0.000%	953,372,754	3,429,242	951,880,283	3,426,563	950,495,298	3,421,417	949,858,787	(636,512)	949,858,787	3,417,968
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	2.126%	2.126%	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	-	14,658,989	25,975
Post-merger	SG-U	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant				14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	-	14,658,989	25,975
<b>Other Production Plant:</b>													
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	0.011%	0.011%	505,860	5	505,860	5	505,860	5	505,860	-	505,860	5
General Office	CN	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.139%	5.139%	5,462,864	23,395	5,462,864	23,395	5,462,864	23,395	5,462,864	-	5,462,864	23,395
General Office	SO	6.122%	6.122%	4,644,475	23,696	4,644,475	23,696	4,644,475	23,696	4,644,475	-	4,644,475	23,696
Utah	UT	32.639%	32.639%	33,127	901	33,127	901	33,127	901	33,127	-	33,127	901
Washington	WA	3.292%	3.292%	2,406,690	6,603	2,406,690	6,603	2,406,690	6,603	2,406,690	-	2,406,690	6,603
Eastern Wyoming	WYP	1.119%	1.119%	4,571,842	4,262	4,571,842	4,262	4,571,842	4,262	4,571,842	-	4,571,842	4,262
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Total General Plant				17,624,858	58,861	17,624,858	58,861	17,624,858	58,861	17,624,858	-	17,624,858	58,861
<b>Total Amortization</b>				985,656,600	3,514,078	984,184,129	3,511,399	982,779,145	3,506,253	982,142,633	(636,512)	982,142,633	3,502,804
<b>Total Depreciation &amp; Amortization</b>				28,404,921,181	65,949,611	28,260,506,136	65,740,502	28,185,615,348	65,418,881	28,213,681,752	28,066,404	28,213,681,752	65,332,885

Rocky Mountain Power  
Utah General Rate Case - December 2021  
Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	2020					2021				
				Adjusted EPIS Balance	Depreciation Expense	Adjustments	May 2020	June 2020	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Jun 2021	July 2021
<b>DEPRECIATION EXPENSE</b>													
<b>Steam Production Plant:</b>													
Pre-merger Pacific	SG	2.951%	5.017%	(483,371)	2,498,425	(483,371)	1,015,116,537	2,497,212	(483,371)	1,014,623,166	2,495,986	(483,371)	1,014,129,795
Pre-merger Utah	SG	2.764%	3.574%	(607,603)	2,445,166	(607,603)	1,060,547,165	2,443,786	(607,603)	1,059,939,561	2,442,388	(607,603)	1,059,331,958
Post-merger	SG	3.689%	5.325%	13,365,592	14,428,331	6,668,296	4,707,394,506	14,459,120	26,948,978	4,734,343,484	14,510,786	(2,909,743)	4,731,433,741
Geothermal - Blundell	SG	3.689%	5.325%	-	90,512	-	29,446,751	90,512	-	29,446,751	90,512	-	29,446,751
Carbon	SG	3.689%	5.325%	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.745%	0.000%	(165,530)	1,262,988	(165,530)	551,823,107	1,262,988	(165,530)	551,657,577	1,262,231	(165,530)	551,492,048
Post-merger - Cholla	SG	2.745%	0.000%	12,099,088	20,725,443.46	5,401,792	7,364,328,066	20,753,241.29	25,682,474	7,390,010,540	20,801,915.11	(4,176,248)	7,385,834,292
Total Steam Plant													
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	2.307%	2.210%	(48,922)	354,437	(48,922)	184,270,091	354,342	(48,922)	184,221,168	354,248	(48,922)	184,172,246
Pre-merger Utah	SG	3.215%	3.215%	(21,216)	109,436	(21,216)	40,611,643	109,379	(21,216)	40,590,427	109,322	(21,216)	40,569,211
Post-merger	SG-P	2.581%	2.765%	(26,612)	1,305,317	(204,372)	604,649,318	1,304,852	1,211,347	605,860,664	1,303,939	353,877	606,214,541
Post-merger	SG-U	4.469%	4.707%	(84,833)	542,349	(84,833)	145,511,427	542,033	42,900	145,554,327	541,955	96,581	145,650,908
Klamath	SG-P	0.000%	0.000%	(381,583)	2,311,539	(359,343)	1,069,971,891	2,310,606	(381,583)	1,071,155,969	2,311,464	(381,583)	1,071,536,318
Total Hydro Plant													
<b>Other Production Plant:</b>													
Pre-merger Utah	SG	0.000%	0.000%	-	4,783,077	-	235,129	4,783,077	892,725	1,962,780,133	4,818,927	(1,636,364)	1,961,143,768
Post-merger	SG	2.947%	3.506%	(124,447)	4,584,080	(124,447)	1,665,124,427	4,583,738	(93,915)	1,665,030,511	4,583,437	(93,915)	1,664,936,596
Post-merger Wind	SG-W	4.838%	0.000%	(1,071,811)	273,125	(64,672)	86,493,742	274,740	(32,868)	86,460,873	274,601	(32,868)	86,428,005
Black Cap Solar	OR	0.000%	0.000%	32,689,120	9,640,281.65	(1,897,675)	3,714,740,705	9,676,418.33	765,941	3,714,506,646	9,676,904.96	(1,621,477)	3,712,885,170
Total Other Plant													
<b>Transmission Plant:</b>													
Pre-merger Pacific	SG	1.752%	1.701%	(177,395)	703,983	(177,395)	481,831,913	703,724	(177,395)	481,654,517	703,465	(177,395)	481,477,122
Pre-merger Utah	SG	1.715%	1.673%	(335,430)	891,144	(335,430)	623,067,624	890,665	(335,430)	622,732,194	890,185	(335,430)	622,396,764
Post-merger	SG	1.750%	1.719%	7,785,089	7,866,200	73,375,624	5,470,928,439	7,925,383	31,723,077	5,502,651,516	8,002,022	11,018,931	5,513,670,447
Total Transmission Plant													
<b>Distribution Plant:</b>													
California	CA	2.683%	2.683%	1,499,987	633,417	1,970,145	285,972,374	637,297	1,974,151	286,229	647,273	1,974,415	286,899,019
Oregon	OR	2.531%	2.587%	354,962	446,640	11,696,284	2,240,453,057	447,651	7,432,760	2,247,885,837	448,621	26,886	2,250,500,225
Washington	WA	2.762%	2.739%	1,293,338	539,803,275	4,048,109	543,851,384	1,246,896	1,186,425	545,037,809	1,252,919	1,727,766	546,765,574
Eastern Wyoming	WY-P	2.963%	2.702%	(6,092)	169,391	2,049,671	1,601,659	168,989	2,051,412	1,611,617	189,389	97,547	1,801,164
Utah	UT	2.695%	2.541%	163,519	232,122,953	23,869,430	3,173,465,675	232,575,330	18,817,450	3,192,283,125	6,910,370	18,142,825	3,210,425,950
Idaho	ID	2.699%	2.604%	61,984	80,344	1,546,828	376,247,183	844,431	1,755,810	378,002,992	848,207	1,738,643	379,741,635
Western Wyoming	WY-U	2.989%	2.678%	(22,789,045)	16,195,524.94	(24,183)	143,640,964	357,872	(24,183)	143,616,781	357,812	(24,183)	143,592,598
Total Distribution Plant													
<b>General Plant:</b>													
California	CA	2.087%	2.135%	14,270	35,603	26,894	20,624,498	35,839	11,786	20,636,284	35,873	26,886	20,663,170
Oregon	OR	2.580%	2.617%	354,962	446,640	585,461	208,479,172	447,651	316,552	208,795,725	448,621	555,301	209,351,025
Washington	WA	2.511%	2.419%	(6,092)	95,326	11,896	45,203,980	95,333	(11,538)	45,192,442	95,333	1,960	45,204,402
Eastern Wyoming	WY-P	2.702%	2.748%	22,883	169,391	134,880	75,378,939	169,569	286,071	75,665,010	170,043	97,547	75,762,557
Utah	UT	2.310%	2.310%	163,519	232,122,953	452,377	232,575,330	232,575,330	840,298	233,415,628	409,705	860,909	233,796,537
Idaho	ID	2.117%	2.165%	61,984	80,344	106,459	45,680,390	80,492	166,837	45,847,227	80,733	91,634	45,938,861
Western Wyoming	WY-U	2.272%	2.272%	(30,077)	30,774	(30,077)	16,797,979	30,719	(30,077)	16,737,899	30,664	(30,077)	16,670,749
Pre-merger Pacific	SG	2.142%	1.989%	(11,425)	2,029	(11,425)	1,116,656	2,006	(11,425)	1,105,231	1,988	(11,425)	1,093,805
Pre-merger Utah	SG	1.766%	1.949%	(10,209)	5,958	(10,209)	4,028,279	5,943	(10,209)	4,018,071	5,928	(10,209)	4,007,862
Post-merger	SG	3.433%	3.442%	35,289	295,311,662	114,167	296,425,869	294,981	716,590	296,142,460	846,170	267,866	296,410,326
General Office	SO	5.576%	5.576%	3,022,223	1,396,402	(114,814)	319,479,168	1,402,784	1,347,910	320,827,078	1,405,491	138,069	320,965,147
General Office	SG	2.926%	2.926%	(12,870)	11,987	(12,870)	4,955,917	11,855	(12,870)	4,843,047	11,824	(12,870)	4,830,177
General Office	SG	3.982%	3.982%	741	741	741	223,232	741	741	223,232	741	741	223,232
Customer Service	CN	5.722%	6.194%	(144,213)	82,072	(144,213)	16,995,872	81,384	(144,213)	16,851,660	80,697	(144,213)	16,707,447
Fuel Related	SE	2.907%	3.289%	(3,471)	9,539	(3,471)	3,932,527	9,531	(3,471)	3,929,056	9,523	(3,471)	3,925,584
Total General Plant													
Mining Plant:													
California	CA	2.683%	2.683%	1,499,987	633,417	1,970,145	285,972,374	637,297	1,974,151	286,229	647,273	1,974,415	286,899,019
Oregon	OR	2.531%	2.587%	354,962	446,640	11,696,284	2,240,453,057	447,651	7,432,760	2,247,885,837	448,621	26,886	2,250,500,225
Washington	WA	2.762%	2.739%	1,293,338	539,803,275	4,048,109	543,851,384	1,246,896	1,186,425	545,037,809	1,252,919	1,727,766	546,765,574
Eastern Wyoming	WY-P	2.963%	2.702%	(6,092)	169,391	2,049,671	1,601,659	168,989	2,051,412	1,611,617	189,389	97,547	1,801,164
Utah	UT	2.695%	2.541%	163,519	232,122,953	23,869,430	3,173,465,675	232,575,330	18,817,450	3,192,283,125	6,910,370	18,142,825	3,210,425,950
Idaho	ID	2.699%	2.604%	61,984	80,344	1,546,828	376,247,183	844,431	1,755,810	378,002,992	848,207	1,738,643	379,741,635
Western Wyoming	WY-U	2.989%	2.678%	(22,789,045)	16,195,524.94	(24,183)	143,640,964	357,872	(24,183)	143,616,781	357,812	(24,183)	143,592,598
Total Distribution Plant													
<b>General Plant:</b>													
California	CA	2.087%	2.135%	14,270	35,603	26,894	20,624,498	35,839	11,786	20,636,284	35,873	26,886	20,663,170
Oregon	OR	2.580%	2.617%	354,962	446,640	585,461	208,479,172	447,651	316,552	208,795,725	448,621	555,301	209,351,025
Washington	WA	2.511%	2.419%	(6,092)	95,326	11,896	45,203,980	95,333	(11,538)	45,192,442	95,333	1,960	45,204,402
Eastern Wyoming	WY-P	2.702%	2.748%	22,883	169,391	134,880	75,378,939	169,569	286,071	75,665,010	170,043	97,547	75,762,557
Utah	UT	2.310%	2.310%	163,519	232,122,953	452,377	232,575,330	232,575,330	840,298	233,415,628	409,705	860,909	233,796,537
Idaho	ID	2.117%	2.165%	61,984	80,344	106,459	45,680,390	80,492	166,837	45,847,227	80,733	91,634	45,938,861
Western Wyoming	WY-U	2.272%	2.272%	(30,077)	30,774	(30,077)	16,797,979	30,719	(30,077)	16,737,899	30,664	(30,077)	16,670,749
Pre-merger Pacific	SG	2.142%	1.989%	(11,425)	2,029	(11,425)	1,116,656	2,006	(11,425)	1,105,231	1,988	(11,425)	1,093,805
Pre-merger Utah	SG	1.766%	1.949%	(10,209)	5,958	(10,209)	4,028,279	5,943	(10,209)	4,018,071	5,928	(10,209)	4,007,862
Post-merger	SG	3.433%	3.442%	35,289	295,311,662	114,167	296,425,869	294,981	716,590	296,142,460	846,170	267,866	296,410,326
General Office	SO	5.576%	5.576%	3,022,223	1,396,402	(114,814)	319,479,168	1,402,784	1,347,910	320,827,078	1,405,491	138,069	320,965,147
General Office	SG	2.926%	2.926%										

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
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Description	Factor	Existing Rate	Proposed Rate	Adjustments	Apr 2020	Adjusted EPIS Balance	Depreciation Expense	May 2020	Adjusted EPIS Balance	Depreciation Expense	Jun 2020	Adjusted EPIS Balance	Adjusted EPIS Balance	Jul 2020
Coal Mine	SE	0.000%	0.000%	-	1,854,828	1,854,828	-	1,854,828	1,854,828	-	-	1,854,828	-	1,854,828
Total Mining Plant				-	1,854,828	1,854,828	-	1,854,828	1,854,828	-	-	1,854,828	-	1,854,828
<b>Total Depreciation Expense</b>				77,924,707	27,309,463,826	61,953,516	122,289,030	27,431,732,856	100,476,939	62,159,275	62,380,412	27,532,209,796	41,519,851	27,573,729,647

AMORTIZATION EXPENSE

Intangible Plant:	CA	CN	OR	SE	SG	UT	WA	WY	UT	SG-P
California	0.367%	0.528%	0.000%	0.527%	0.250%	0.000%	3.622%	3.174%	4.755%	0.642%
Customer Service	184,007,077	481,167	4,370,800	4,613,788	192,495,079	101,114,178	9,350,399	396,499,109	3,152	5,887,869
Pre-merger Utah	(34,194)	(363)	(363)	(61,459)	(339,001)	(4,666)	(575,313)	(470)	(13,322)	(13,322)
Pre-merger Pacific	-	-	-	-	-	-	-	-	-	-
Idaho	(86)	1,920	4,370,714	4,613,424	192,495,079	101,109,512	9,350,399	397,411,619	3,152	5,887,869
Oregon	(363)	962	4,613,424	4,613,424	192,495,079	101,109,512	9,350,399	397,411,619	3,152	5,887,869
Fuel Related	(61,459)	962	4,613,424	4,613,424	192,495,079	101,109,512	9,350,399	397,411,619	3,152	5,887,869
Post-merger	(339,001)	1,346	1,920	(61,459)	(339,001)	(4,666)	(575,313)	(470)	(13,322)	(13,322)
Hydro Relicensing	581,510	1,001,093	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
Hydro Relicensing	218,550	1,001,093	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
General Office	24,733	1,001,093	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
General Office	1,572,406	1,001,093	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
Utah	3,152	2,036,363	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
Washington	252	2,036,363	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
Eastern Wyoming	9,131	2,036,363	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
Utah	9,131	2,036,363	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
Klamath	9,131	2,036,363	4,370,800	4,613,424	192,495,079	101,109,512	9,350,399	396,499,109	3,152	5,887,869
Total Intangible Plant	3,415,224	948,829,913	458,949	949,288,863	3,414,650	5,965,064	951,097	951,097	951,097	951,097

Hydro Production Plant:

Pre-merger Pacific	0.000%	2.126%	0.000%	0.000%	14,658,989	14,658,989	25,975	14,658,989	14,658,989	25,975	14,658,989	14,658,989	14,658,989
Post-merger	0.000%	2.126%	0.000%	0.000%	14,658,989	14,658,989	25,975	14,658,989	14,658,989	25,975	14,658,989	14,658,989	14,658,989
Total Hydro Plant	0.000%	2.126%	0.000%	0.000%	14,658,989	14,658,989	25,975	14,658,989	14,658,989	25,975	14,658,989	14,658,989	14,658,989

Other Production Plant:

Post-merger	0.000%	0.000%	0.000%	0.000%	-	-	-	-	-	-	-	-	-
Total Other Plant	0.000%	0.000%	0.000%	0.000%	-	-	-	-	-	-	-	-	-

General Plant:

California	0.011%	0.000%	0.000%	0.000%	505,860	505,860	5	505,860	505,860	5	505,860	505,860	505,860
General Office	0.000%	5.139%	0.000%	0.000%	5,462,864	5,462,864	23,395	5,462,864	5,462,864	23,395	5,462,864	5,462,864	5,462,864
Oregon	6.122%	32.639%	0.000%	0.000%	4,644,475	4,644,475	23,696	4,644,475	4,644,475	23,696	4,644,475	4,644,475	4,644,475
General Office	32.639%	3.292%	0.000%	0.000%	33,127	33,127	901	33,127	33,127	901	33,127	33,127	33,127
Utah	3.292%	1.119%	0.000%	0.000%	2,406,690	2,406,690	6,603	2,406,690	2,406,690	6,603	2,406,690	2,406,690	2,406,690
Washington	1.119%	0.000%	0.000%	0.000%	4,571,842	4,571,842	4,262	4,571,842	4,571,842	4,262	4,571,842	4,571,842	4,571,842
Western Wyoming	0.000%	0.000%	0.000%	0.000%	17,624,858	17,624,858	58,861.46	17,624,858	17,624,858	58,861.46	17,624,858	17,624,858	17,624,858
Total General Plant	0.000%	0.000%	0.000%	0.000%	981,113,760	981,572,709	3,499,487	981,572,709	981,572,709	3,512,771	981,572,709	981,572,709	981,572,709

Total Amortization

Total Depreciation & Amortization	76,895,833	28,290,577,586	65,453,676	122,727,980	28,413,935,565	65,658,762	106,442,004	28,519,747,569	65,893,184	42,470,948	28,562,218,518
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Description	Factor	Existing Rate	Proposed Rate	Jul 2020		Aug 2020		Sep 2020		Oct 2020		Adjustments	
				Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Adjustments	Adjustments
<b>DEPRECIATION EXPENSE</b>													
<b>Steam Production Plant:</b>													
Pre-merger Pacific	SG	2.951%	5.017%	2,494,785	1,013,636,424	2,493,571	1,013,143,092	2,492,358	1,012,649,681	2,491,144	1,012,649,681	2,491,144	(483,371)
Pre-merger Utah	SG	2.764%	3.574%	2,440,989	1,068,724,355	2,439,589	1,068,167,511	2,438,189	1,067,503,148	2,436,790	1,067,503,148	2,436,790	(607,603)
Post-merger	SG	3.689%	5.325%	14,547,731	4,725,832,112	14,539,261	4,725,975,659	14,532,409	4,725,462,676	14,527,231	4,725,462,676	14,527,231	1,230,656
Geothermal - Blundell	SG	3.689%	5.325%	90,512	29,446,751	90,512	29,446,751	90,512	29,446,751	90,512	29,446,751	90,512	-
Carbon	SG	3.689%	5.325%	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.745%	0.000%	1,261,852	551,326,518	1,261,474	551,160,988	1,261,095	550,995,458	1,260,716	550,995,458	1,260,716	(165,530)
Post-merger - Cholla	SG	2.745%	0.000%	20,835,868.67	7,381,966,160	20,824,406.59	7,378,843,312	20,814,563.46	7,376,063,714	20,806,393.28	7,376,063,714	20,806,393.28	(85,848)
Total Steam Plant													
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	2.307%	2.210%	354,154	184,123,323	354,060	184,074,401	353,966	184,025,478	353,872	184,025,478	353,872	(48,922)
Pre-merger Utah	SG	3.215%	3.215%	109,264	40,547,995	109,207	40,526,779	109,150	40,505,564	109,093	40,505,564	109,093	(21,216)
Post-merger	SG-P	2.589%	2.765%	1,307,627	606,563,249	1,308,385	607,022,690	1,309,257	607,766,059	1,310,555	607,766,059	1,310,555	8,304,226
Post-merger	SG-U	4.469%	4.707%	542,215	145,811,091	542,693	145,726,258	542,833	145,641,425	542,517	145,641,425	542,517	2,515,623
Klamath	SG-P	0.000%	0.000%	-	94,929,411	-	94,929,411	-	-	-	-	-	-
Total Hydro Plant				2,313,261	1,071,975,070	2,314,346	1,072,279,539	2,315,207	1,072,867,938	2,316,037	1,072,867,938	2,316,037	10,749,710
<b>Other Production Plant:</b>													
Pre-merger Utah	SG	0.000%	0.000%	-	235,129	-	235,129	-	-	-	-	-	-
Post-merger	SG	2.947%	3.506%	4,818,014	1,957,783,968	4,814,312	1,957,783,968	4,810,186	1,957,783,968	4,805,312	1,957,783,968	4,805,312	(1,988,678)
Post-merger Wind	SG-W	3.303%	4.838%	4,583,179	1,684,842,881	4,582,920	1,684,748,765	4,582,862	1,684,748,765	4,582,862	1,684,748,765	4,582,862	(83,915)
Black Cap Solar	OR	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	3.810%	4.825%	274,722	86,515,103	274,808	86,469,531	274,635	86,405,958	274,461	86,405,958	274,461	(64,572)
Total Other Plant				9,675,913.92	3,711,358,040	9,672,039.51	3,709,229,394	9,667,482.33	3,707,267,755	9,662,863.98	3,707,267,755	9,662,863.98	(2,137,165)
<b>Transmission Plant:</b>													
Pre-merger Pacific	SG	1.752%	1.701%	703,206	481,299,727	702,947	481,122,331	702,688	480,944,936	702,429	480,944,936	702,429	(177,395)
Pre-merger Utah	SG	1.715%	1.673%	889,706	622,061,335	889,226	621,725,905	888,747	621,390,475	888,268	621,390,475	888,268	(335,430)
Post-merger	SG	1.750%	1.719%	6,033,189	5,523,333,888	6,048,271	5,523,333,888	6,063,354	5,523,333,888	6,078,438	5,523,333,888	6,078,438	15,743,268
Total Transmission Plant				9,626,101.45	6,626,694,949	9,640,444.79	6,635,831,381	9,653,789.36	6,651,061,820	9,671,567.39	6,651,061,820	9,671,567.39	77,240,443
<b>Distribution Plant:</b>													
California	CA	2.683%	2.683%	1,441,245.57	37,052,058	1,441,245.57	37,052,058	1,441,245.57	37,052,058	1,441,245.57	37,052,058	1,441,245.57	-
Oregon	OR	2.531%	2.587%	670,844	2,285,163,776	4,789,063	11,880,140	4,789,063	11,880,140	4,789,063	11,880,140	4,789,063	667,227
Washington	WA	2.702%	2.739%	1,256,272	1,310,587	1,259,768	895,520	1,262,307	549,572,446	1,264,028	549,572,446	1,264,028	3,659,485
Eastern Wyoming	WY-P	2.963%	2.682%	1,616,495	2,069,860	1,621,395	1,924,686	1,626,327	662,796,833	1,632,705	662,796,833	1,632,705	448,019
Utah	UT	2.541%	2.541%	6,950,492	22,633,122	6,994,757	19,929,708	7,040,961	13,530,114	7,077,283	13,530,114	7,077,283	1,421,213
Idaho	ID	2.699%	2.604%	852,137	1,804,757	856,122	3,252,988,779	860,006	3,252,988,779	863,467	3,252,988,779	863,467	25,636,901
Western Wyoming	WY-U	2.989%	2.678%	357,751	143,568,415	357,691	143,568,415	357,631	143,520,049	357,571	143,520,049	357,571	6,492,225
Total Distribution Plant				16,441,245.57	7,525,538,862	16,520,041.09	37,457,688	16,601,276.88	7,588,883,632	16,670,320.79	7,588,883,632	16,670,320.79	38,300,887
<b>General Plant:</b>													
California	CA	2.087%	2.135%	35,907	15,112	35,943	2,884	35,959	20,675,292	35,956	20,675,292	35,956	(9,700)
Oregon	OR	2.580%	2.617%	449,558	406,703	450,593	282,681	451,334	211,541,713	452,252	211,541,713	452,252	256,698
Washington	WA	2.511%	2.419%	95,333	45,215,686	95,358	45,199,843	95,353	45,396,207	95,343	45,396,207	95,343	(84,692)
Eastern Wyoming	WY-P	2.702%	2.748%	170,475	496,907	171,144	684,307	172,451	289,285	173,525	289,285	173,525	470,871
Utah	UT	2.100%	2.310%	410,779	952,608	411,951	488,054	413,218	236,182,550	414,478	236,182,550	414,478	1,409,239
Idaho	ID	2.170%	2.165%	60,981	165,760	61,188	107,536	61,429	165,760	61,570	165,760	61,570	239,886
Western Wyoming	WY-U	2.196%	2.272%	30,609	16,677,672	30,555	16,647,595	30,498	16,617,518	30,443	16,617,518	30,443	(30,077)
Pre-merger Pacific	SG	2.147%	2.180%	1,967	1,062,380	1,947	1,070,935	1,926	1,059,530	1,906	1,059,530	1,906	(30,077)
Pre-merger Utah	SG	1.949%	1.768%	5,913	11,425	5,896	11,425	5,883	11,425	5,871	11,425	5,871	(10,209)
Post-merger	SG	3.433%	3.442%	847,578	419,926	848,962	593,592	850,011	297,946,285	851,465	297,946,285	851,465	10,209
General Office	SG	5.576%	2.926%	1,488,753	3,501,391	1,416,741	324,466,537	1,424,417	324,073,686	1,428,555	324,073,686	1,428,555	289,155
General Office	SG	3.982%	2.926%	1,192	4,817,308	1,176	4,804,438	1,170	4,791,588	1,168	4,791,588	1,168	(12,870)
Customer Service	SG	6.194%	3.982%	80,009	223,232	741	741	741	223,232	741	223,232	741	-
Fuel Related	SE	5.722%	3.269%	9,514	16,563,234	79,321	16,419,021	78,634	16,274,808	77,946	16,274,808	77,946	(44,213)
Total General Plant				3,639,885.23	5,757,427	3,651,206.80	1,303,251,734	3,663,081.28	1,306,165,768	3,667,534.96	1,306,165,768	3,667,534.96	4,581,197

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Depreciation Expense		Adjusted EPIS Balance		Depreciation Expense		Adjusted EPIS Balance		Depreciation Expense		Adjustments
				Jul 2020	Aug 2020	Adjusted EPIS Balance	Aug 2020	Adjusted EPIS Balance	Sep 2020	Adjusted EPIS Balance	Sep 2020	Adjusted EPIS Balance	Oct 2020	
Coal Mine	SE	0.000%	0.000%	62,532,279	47,003,590	27,620,733,236	62,622,484	43,522,501	27,664,285,737	62,715,400	(15,120,400)	27,549,165,337	62,561,214	128,649,223
Total Mining Plant				1,854,828	-	1,854,828	-	-	1,854,828	-	-	-	1,854,828	-
<b>Total Depreciation Expense</b>														
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.367%	0.367%	147	-	481,167	147	(34,194)	481,167	147	(86)	4,370,283	1,920	(86)
Customer Service	CN	6.528%	6.528%	1,000,535	(34,194)	183,836,109	1,000,349	(363)	183,836,109	1,000,163	(363)	4,611,971	962	(363)
Pre-merger Utah	SG	2.687%	2.687%	1,346	-	600,993	1,346	-	600,993	1,346	-	600,993	1,346	-
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	0.527%	1,920	(86)	4,370,455	1,920	(86)	4,370,369	1,920	(86)	4,370,283	1,920	(86)
Oregon	OR	0.250%	0.250%	962	(363)	4,612,335	962	(363)	4,611,971	962	(363)	4,611,608	962	(363)
Fuel Related	SE	0.000%	0.000%	-	-	(491,675)	-	(61,459)	(491,675)	-	(61,459)	(61,459)	-	(61,459)
Post-merger	SG	3.622%	3.622%	578,440	(339,001)	191,139,073	577,417	(4,666)	190,800,072	576,394	(4,666)	190,461,070	575,371	(339,001)
Hydro Relicensing	SG-P	2.594%	2.594%	218,520	(4,666)	101,095,515	218,510	(4,666)	101,090,850	218,500	(4,666)	101,086,184	218,490	(4,666)
Hydro Relicensing	SG-U	3.174%	3.174%	24,733	-	9,350,399	24,733	-	9,350,399	24,733	-	9,350,399	24,733	-
General Office	SO	4.755%	4.755%	1,603,101	158,517	405,393,420	1,606,199	747,705	406,141,126	1,607,994	(216,452)	405,924,674	1,609,047	99,067
Utah	UT	0.642%	0.642%	3,152	(470)	5,886,460	3,151	(470)	5,885,990	3,151	(470)	5,885,520	3,151	(470)
Washington	WA	0.148%	0.148%	252	-	2,036,363	252	-	2,036,363	252	-	2,036,363	252	-
Eastern Wyoming	WYP	1.963%	1.963%	9,087	(13,322)	5,534,638	9,065	(13,322)	5,521,317	9,044	(13,322)	5,507,995	9,022	(13,322)
Klamath	UT	0.000%	0.000%	-	-	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-	-
Klamath	UT	0.000%	0.000%	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant				3,442,195	(295,044)	955,909,981	3,444,051	294,144	956,204,125	3,444,605	(670,013)	955,534,113	3,444,416	(354,494)
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	2.126%	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Post-merger	SG-U	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant				25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.011%	0.011%	5	-	505,860	5	-	505,860	5	-	505,860	5	-
General Office	CN	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.139%	5.139%	23,395	-	5,462,864	23,395	-	5,462,864	23,395	-	5,462,864	23,395	-
General Office	SO	6.122%	6.122%	23,696	-	4,644,475	23,696	-	4,644,475	23,696	-	4,644,475	23,696	-
Utah	UT	32.639%	32.639%	901	-	33,127	901	-	33,127	901	-	33,127	901	-
Washington	WA	3.292%	3.292%	6,603	-	2,406,690	6,603	-	2,406,690	6,603	-	2,406,690	6,603	-
Eastern Wyoming	WYP	1.119%	1.119%	4,262	-	4,571,842	4,262	-	4,571,842	4,262	-	4,571,842	4,262	-
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total General Plant				58,861,46	-	17,624,858	58,861,46	-	17,624,858	58,861,46	-	17,624,858	58,861,46	-
<b>Total Amortization</b>				3,527,031	(295,044)	988,193,827	3,528,887	294,144	988,487,972	3,529,441	(670,013)	987,817,959	3,529,252	(354,494)
<b>Total Depreciation &amp; Amortization</b>				66,059,310	-46,705,546	28,608,927,064	66,151,371	43,846,645	28,652,773,709	66,244,841	(115,790,412)	28,536,983,297	66,110,467	128,294,730

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Nov 2020	Dec 2020	Dec 2020	Dec 2020	Dec 2020	Jan 2021	Jan 2021	Jan 2021	Jan 2021	Feb 2021	Feb 2021
				Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Adjusted EPIS Balance	Depreciation Expense
<b>DEPRECIATION EXPENSE</b>														
<b>Steam Production Plant:</b>														
Pre-merger Pacific	SG	2.951%	5.017%	1,012,156,310	2,489,931	(493,371)	1,011,662,939	2,488,718	(493,371)	1,011,169,567	4,228,667	(493,371)	1,010,676,196	4,226,605
Pre-merger Utah	SG	2.764%	3.574%	1,059,901,544	2,438,380	(607,603)	1,059,293,941	2,433,980	(607,603)	1,058,686,337	3,145,005	(607,603)	1,055,078,734	3,143,195
Post-merger	SG	3.689%	5.325%	4,729,693,332	14,526,797	29,897,276	4,759,590,608	14,574,637	(2,886,846)	4,756,703,762	21,089,552	(3,510,408)	4,750,193,354	21,085,359
Geothermal - Blundell	SG	3.689%	5.325%	-	90,512	-	29,446,751	90,512	-	29,446,751	130,661	-	29,446,751	130,661
Carbon	SG	3.689%	5.325%	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.745%	0.000%	550,929,929	1,260,338	(165,530)	550,664,399	1,259,959	-	550,664,399	-	-	550,664,399	-
Post-merger - Cholla	SG	2.745%	0.000%	7,376,027,866	20,802,967.43	28,630,772	7,404,658,638	20,847,815.44	(3,987,821)	7,400,670,817	28,603,885.41	(4,811,382)	7,396,059,435	28,585,820.10
Total Steam Plant														
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	2.307%	2.210%	183,976,556	353,778	(48,922)	183,927,633	353,684	(48,922)	183,878,711	338,759	(48,922)	183,829,788	338,669
Pre-merger Utah	SG	3.215%	4.046%	40,484,348	109,036	(21,216)	40,463,132	108,979	(21,216)	40,441,916	108,384	(21,216)	40,420,700	108,327
Post-merger	SG-P	2.581%	2.765%	6,160,070,285	1,320,316	12,005,612	6,280,758,897	1,342,227	(226,612)	6,278,492,285	1,406,777	(226,612)	6,276,225,673	1,406,295
Post-merger	SG-U	4.469%	4.707%	148,157,048	547,043	980,996	149,138,044	553,554	(84,833)	149,053,211	584,876	(84,833)	148,968,378	584,544
Klamath	SG-P	0.000%	0.000%	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-	94,929,411	-
Total Hydro Plant				1,083,617,648	2,330,173	12,916,469	1,096,534,117	2,358,443	(381,583)	1,096,152,534	2,478,796	(381,583)	1,095,770,950	2,477,794
<b>Other Production Plant:</b>														
Pre-merger Utah	SG	0.000%	0.000%	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-
Post-merger	SG	2.947%	3.066%	1,953,806,613	4,800,428	(67,988)	1,953,738,625	4,797,903	(1,934,758)	1,951,803,867	5,705,006	(1,985,984)	1,949,817,873	5,689,279
Post-merger Wind	SG-W	3.303%	4.838%	1,509,937,345	4,156,514	(38,916,737)	1,471,020,608	4,102,822	(237,149)	1,470,783,459	5,930,422	(237,149)	1,470,546,310	5,929,486
Black Cap Solar	OR	0.000%	0.000%	54,399	-	-	54,399	-	-	54,399	-	-	54,399	-
Post-merger	SG	3.810%	4.825%	98,351,386	274,288	(54,572)	98,296,813	274,115	(54,504)	98,242,309	346,887	(54,504)	98,187,808	346,658
Total Other Plant				3,550,330,473	9,231,230.37	(38,984,887)	3,511,345,576	9,174,839.74	(2,228,411)	3,509,119,165	11,982,315.01	(2,227,646)	3,506,891,518	11,975,412.48
<b>Transmission Plant:</b>														
Pre-merger Pacific	SG	1.752%	1.701%	480,767,541	702,170	(177,395)	480,590,146	701,911	(177,395)	480,412,750	681,124	(177,395)	480,235,355	680,873
Pre-merger Utah	SG	1.673%	1.719%	621,055,046	887,788	(335,430)	620,719,616	887,309	(335,430)	620,384,186	865,239	(335,430)	620,048,757	864,772
Post-merger	SG	1.750%	1.719%	5,628,479,676	8,149,049	52,065,274	5,679,544,950	8,143,714	4,645,147	5,683,190,996	8,139,538	11,799,799	5,694,989,896	8,151,319
Total Transmission Plant				6,728,302,263	9,739,007.40	51,552,449	6,779,854,711	9,832,933.70	4,132,322	6,783,987,033	9,685,901.71	11,286,974	6,795,274,007	9,696,963.70
<b>Distribution Plant:</b>														
California	CA	2.683%	2.683%	299,329,725	668,624	368,117	299,697,842	669,781	1,268,596	300,966,439	671,611	961,308	301,927,746	674,105
Oregon	OR	2.531%	2.587%	2,286,647,898	4,818,595	16,658,306	2,303,306,205	4,840,020	2,925,732	2,306,231,937	4,989,269	1,887,283	2,308,119,220	4,974,457
Washington	WA	2.762%	2.739%	550,020,465	1,265,235	3,209,325	553,229,790	1,289,443	361,920	553,591,710	1,263,129	211,932	553,803,643	1,263,784
Eastern Wyoming	WY-P	2.963%	2.682%	864,218,046	1,638,461	1,571,539	865,789,585	1,642,156	1,116,573	866,906,158	1,489,035	1,145,483	868,051,641	1,491,562
Utah	UT	2.605%	2.541%	3,292,155,795	7,119,801	16,832,223	3,308,988,018	7,165,904	12,383,878	3,321,371,896	7,019,323	12,188,760	3,333,560,656	7,045,337
Idaho	ID	2.699%	2.604%	391,116,722	872,376	1,422,216	392,538,939	881,276	1,907,264	394,446,203	853,744	1,964,341	396,410,544	857,944
Western Wyoming	WY-U	2.989%	2.678%	143,495,866	357,510	(24,183)	143,471,684	357,450	(24,183)	143,447,501	320,211	(24,183)	143,423,318	320,157
Total Distribution Plant				7,628,984,518	16,740,601.55	40,037,544	7,667,022,062	16,826,030.00	19,939,780	7,686,961,842	16,586,322.22	18,334,925	7,705,296,768	16,627,346.66
<b>General Plant:</b>														
California	CA	2.087%	2.135%	20,665,592	35,943	(3,127)	20,803,626	36,054	(3,127)	20,800,499	37,017	(8,824)	20,791,675	37,007
Oregon	OR	2.580%	2.617%	211,788,310	455,142	138,035	212,166,460	455,814	(53,119)	212,113,341	462,601	(113,634)	211,999,707	462,419
Washington	WA	2.511%	2.419%	45,981,515	95,714	724,347	46,085,861	96,441	59,388	46,026,474	92,845	(71,091)	45,955,383	92,713
Eastern Wyoming	WY-P	2.702%	2.748%	77,683,928	174,381	830,337	78,514,265	175,845	216,687	78,730,932	180,069	(26,442)	78,704,490	180,287
Utah	UT	2.110%	2.310%	237,591,789	416,548	34,443,693	272,035,482	448,071	2,831,603	274,867,085	526,289	2,295,218	277,118,903	531,180
Idaho	ID	2.175%	2.165%	46,697,804	82,038	7,476,061	54,093,864	88,834	380,288	54,444,153	97,617	253,747	54,697,900	98,482
Western Wyoming	WY-U	2.272%	2.272%	16,587,441	30,388	(30,077)	16,557,364	30,333	(30,077)	16,527,288	31,322	(30,077)	16,497,211	31,285
Pre-merger Pacific	SG	2.147%	2.186%	1,086,104	1,886	(11,425)	1,036,679	1,865	(11,425)	1,025,254	1,887	(11,425)	1,013,829	1,866
Pre-merger Utah	SG	1.949%	1.949%	3,967,027	5,852	(10,209)	3,956,818	5,857	(10,209)	3,946,610	6,417	(10,209)	3,936,401	6,401
Post-merger	SG	3.433%	3.442%	299,958,390	855,080	3,811,038	303,769,428	863,562	(294,341)	303,475,087	870,927	(68,687)	303,406,401	870,407
General Office	SG	5.576%	5.762%	324,372,840	1,423,359	6,098,766	330,471,607	1,437,403	(704,185)	329,767,422	1,533,891	(453,346)	329,314,076	1,531,202
General Office	SG	2.926%	2.926%	4,778,698	11,667	(12,870)	4,765,828	11,636	(12,870)	4,752,958	11,604	-	4,740,088	11,573
General Office	SG	3.982%	3.982%	223,232	741	-	223,232	741	-	223,232	741	-	223,232	741
Customer Service	CN	6.194%	6.194%	16,130,596	77,258	(144,213)	15,986,383	76,571	(144,213)	15,842,170	82,150	(144,213)	15,697,957	81,405
Fuel Related	SE	5.722%	3.269%	3,911,699	9,481	(3,471)	3,908,228	9,472	(3,471)	3,904,756	10,643	(3,471)	3,901,285	10,633
Total General Plant				1,310,696,965	3,675,477.31	63,678,160	1,364,375,126	3,738,479.09	2,072,134	1,386,447,260	3,946,320.31	1,550,676	1,387,997,936	3,947,560.77

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Nov 2020	Dec 2020	Dec 2020	Dec 2020	Jan 2021	Jan 2021	Jan 2021	Jan 2021	Feb 2021	Feb 2021
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
Coal Mine	SE	0.000%	0.000%	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-
Total Mining Plant				1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-
<b>Total Depreciation Expense</b>				27,877,814,561	62,519,457	27,825,645,058	62,778,541	27,845,193,478	73,283,540	27,869,095,442	23,901,964	27,869,095,442	73,310,888

AMORTIZATION EXPENSE

Intangible Plant:	Factor	Existing Rate	Proposed Rate	Nov 2020	Dec 2020	Dec 2020	Dec 2020	Jan 2021	Jan 2021	Jan 2021	Jan 2021	Feb 2021	Feb 2021
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
California	CA	0.367%	0.367%	481,167	147	1,105,167	242	1,105,167	338	1,105,167	338	1,105,167	338
Customer Service	CN	6.528%	6.528%	183,767,722	995,791	183,733,528	999,605	183,699,334	999,419	183,665,141	999,233	183,665,141	999,233
Pre-merger Utah	SG	2.687%	2.687%	600,993	1,346	600,993	1,346	600,993	1,346	600,993	1,346	600,993	1,346
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	0.527%	4,370,196	1,920	4,370,110	1,920	4,370,024	1,920	4,369,938	1,920	4,369,938	1,920
Oregon	OR	0.250%	0.250%	4,611,245	962	4,930,881	995	4,930,518	1,028	4,930,155	1,028	4,930,155	1,028
Fuel Related	SE	0.000%	0.000%	(676,053)	(61,459)	(737,513)	(61,459)	(798,972)	(61,459)	(860,431)	(61,459)	(921,890)	(61,459)
Post-merger	SG	3.622%	3.622%	190,122,069	574,347	189,783,067	573,324	189,444,066	572,301	189,105,064	571,278	188,766,062	570,255
Hydro Relicensing	SG-P	2.594%	2.594%	101,081,518	218,480	101,076,853	218,469	101,072,187	218,459	101,067,522	218,449	101,062,866	218,438
Hydro Relicensing	SG-U	3.174%	3.174%	9,350,399	24,733	9,350,399	24,733	9,350,399	24,733	9,350,399	24,733	9,350,399	24,733
General Office	SO	4.755%	4.755%	406,023,741	1,608,814	418,897,220	1,634,518	417,877,420	1,658,006	416,970,156	1,683,150	416,062,886	1,708,298
Utah	UT	0.642%	0.642%	5,885,051	3,151	5,884,581	3,150	5,884,112	3,150	5,883,642	3,150	5,883,193	3,150
Washington	WA	0.148%	0.148%	2,036,363	252	2,036,363	252	2,036,363	252	2,036,363	252	2,036,363	252
Eastern Wyoming	WYP	1.963%	1.963%	5,494,673	9,000	5,481,352	8,978	5,468,030	8,956	5,454,709	8,935	5,441,388	8,913
Klamath	UT	0.000%	0.000%	(32,081,215)	(13,322)	(32,081,215)	(13,322)	(32,081,215)	(13,322)	(32,081,215)	(13,322)	(32,081,215)	(13,322)
Total Intangible Plant				955,179,619	3,442,942	968,543,637	3,467,534	967,070,176	3,489,908	965,709,351	3,484,848	964,274,502	3,480,700

Hydro Production Plant:

Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	2.126%	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975
Total Hydro Plant				14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975

Other Production Plant:

Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-	-	-

General Plant:

California	CA	0.011%	0.011%	505,860	5	505,860	5	505,860	5	505,860	5	505,860	5
General Office	CN	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.139%	5.139%	5,462,864	23,395	5,462,864	23,395	5,462,864	23,395	5,462,864	23,395	5,462,864	23,395
General Office	SO	6.122%	6.122%	4,644,475	23,696	4,644,475	23,696	4,644,475	23,696	4,644,475	23,696	4,644,475	23,696
Utah	UT	32.639%	32.639%	33,127	901	33,127	901	33,127	901	33,127	901	33,127	901
Washington	WA	3.292%	3.292%	2,406,690	6,603	2,406,690	6,603	2,406,690	6,603	2,406,690	6,603	2,406,690	6,603
Eastern Wyoming	WYP	1.119%	1.119%	4,571,842	4,262	4,571,842	4,262	4,571,842	4,262	4,571,842	4,262	4,571,842	4,262
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-
Total General Plant				17,624,858	58,861,46	17,624,858	58,861,46	17,624,858	58,861,46	17,624,858	58,861,46	17,624,858	58,861,46

Total Amortization

				987,463,466	3,527,778	987,463,466	3,527,778	987,463,466	3,527,778	987,463,466	3,527,778	987,463,466	3,527,778
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Total Depreciation & Amortization

				28,865,278,027	66,047,235	28,826,472,441	66,330,911	28,844,547,901	76,858,265	28,867,088,840	22,541,139	28,867,088,840	76,880,582
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Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Mar 2021		Apr 2021		May 2021		Jun 2021	
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
<b>DEPRECIATION EXPENSE</b>											
<b>Steam Production Plant:</b>											
Pre-merger Pacific	SG	2.951%	5.017%	1,010,182,825	4,224,542	1,009,689,454	4,222,479	1,009,196,082	4,220,416	(483,371)	1,008,702,711
Pre-merger Utah	SG	2.764%	3.574%	1,094,471,131	3,141,386	1,053,963,527	3,139,576	1,053,255,924	3,137,766	(607,603)	1,052,648,320
Post-merger	SG	3.689%	5.325%	4,746,540,540	21,070,141	4,745,121,429	21,058,869	4,744,783,783	21,089,649	26,447,589	4,781,156,800
Geothermal - Blundell	SG	3.689%	5.325%	29,446,751	130,061	29,446,751	130,061	29,446,751	131,298	-	29,733,627
Carbon	SG	3.689%	5.325%	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.745%	0.000%	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.745%	0.000%	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	2.745%	0.000%	550,664,399	-	550,664,399	-	550,664,399	-	-	550,664,399
Total Steam Plant				7,391,609,645	28,566,729,87	7,388,785,560	28,551,604,94	7,403,559,244	28,579,129,24	25,346,614	7,428,905,858
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG	2.307%	2.210%	183,780,866	338,579	183,731,943	338,489	183,683,021	338,398	(48,922)	183,634,098
Pre-merger Utah	SG	3.231%	3.215%	40,399,484	108,270	40,378,268	108,213	40,357,052	108,156	(21,216)	40,335,836
Post-merger	SG-P	2.589%	2.765%	627,396,061	1,445,733	627,227,522	1,445,277	627,000,910	1,444,822	4,147,654	631,148,565
Post-merger	SG-U	4.469%	4.707%	148,883,545	584,211	148,798,712	583,878	148,713,879	583,545	(84,833)	148,629,046
Klamath	SG-P	0.000%	0.000%	94,929,411	-	94,929,411	-	94,929,411	-	-	94,929,411
Total Hydro Plant				1,095,380,367	2,476,792	1,095,065,857	2,475,857	1,094,684,273	2,474,922	3,962,683	1,093,676,956
<b>Other Production Plant:</b>											
Pre-merger Utah	SG	0.000%	0.000%	235,129	-	235,129	-	235,129	-	-	235,129
Post-merger	SG	2.947%	3.506%	1,947,831,879	5,693,477	1,975,044,410	5,730,472	1,974,605,392	5,769,582	(1,347,596)	1,973,257,796
Post-merger Wind	SG-W	4.838%	4.838%	1,470,309,162	5,928,510	1,470,021,013	5,927,553	1,469,834,864	5,926,597	(237,149)	1,469,597,715
Bleck Cop Solar	OR	0.000%	0.000%	54,399	-	54,399	-	54,399	-	-	54,399
Post-merger	SG	3.810%	4.825%	86,133,302	346,449	86,078,789	346,230	86,024,286	346,010	(32,420)	85,991,875
Total Other Plant				3,504,563,872	11,968,435,12	3,531,584,751	12,004,255,46	3,530,754,060	12,042,189,46	(1,617,165)	3,529,136,916
<b>Transmission Plant:</b>											
Pre-merger Pacific	SG	1.752%	1.701%	480,057,960	680,621	479,880,564	680,370	479,703,169	680,118	(177,395)	479,525,774
Pre-merger Utah	SG	1.715%	1.673%	619,713,327	864,304	619,377,897	863,836	619,042,468	863,369	(335,430)	618,707,038
Post-merger	SG	1.750%	1.719%	7,029,669,487	8,165,418	7,029,669,487	8,165,418	7,029,669,487	8,165,418	22,531,149	7,172,888,934
Total Transmission Plant				7,366,777	6,802,540,784	7,366,777	6,802,540,784	7,366,777	6,802,540,784	22,018,324	6,870,601,746
<b>Distribution Plant:</b>											
California	CA	2.683%	2.683%	3,257,756	678,622	3,086,632,399	686,318	3,131,113,307	695,183	3,224,306	3,163,337,613
Oregon	OR	2.531%	2.587%	9,575,618	4,886,615	9,575,618	4,886,615	9,575,618	4,886,615	9,586,448	2,354,644,966
Washington	WA	2.762%	2.739%	1,268,770	1,265,474	1,361,768	1,266,476	1,416,164	1,286,190	1,382,373	571,976,738
Eastern Wyoming	WYP	2.963%	2.682%	1,429,912	1,494,440	1,561,655	1,497,782	1,620,147	1,512,957	1,867,054	684,930,409
Utah	UT	2.541%	2.541%	3,347,880,950	7,073,402	3,347,880,950	7,073,402	3,347,880,950	7,073,402	17,508,139	3,414,143,709
Idaho	ID	2.699%	2.604%	1,183,355	862,444	1,183,355	862,444	1,183,355	862,444	2,527,343	405,757,984
Western Wyoming	WYU	2.989%	2.678%	143,399,135	320,103	143,374,952	320,049	143,350,769	319,995	(24,183)	143,326,586
Total Distribution Plant				32,011,521	7,737,300,289	32,011,521	7,737,300,289	32,011,521	7,737,300,289	36,071,480	7,891,118,015
<b>General Plant:</b>											
California	CA	2.087%	2.135%	20,826,294	37,030	20,864,418	37,094	20,921,970	37,179	34,230	20,956,200
Oregon	OR	2.580%	2.617%	350,376	462,678	388,300	463,483	596,697	464,557	347,701	213,682,780
Washington	WA	2.511%	2.419%	45,973,581	92,660	45,988,999	92,704	46,064,372	92,795	17,447	46,081,819
Eastern Wyoming	WYP	2.702%	2.748%	78,710,321	180,264	78,714,288	180,275	78,829,847	180,412	218,551	79,048,398
Utah	UT	2.110%	2.310%	279,446,316	535,987	281,770,179	540,063	284,311,776	544,746	1,422,823	285,734,600
Idaho	ID	2.165%	2.165%	54,964,787	98,932	54,964,787	98,932	54,964,787	98,932	363,163	55,907,684
Western Wyoming	WYU	2.196%	2.272%	16,467,134	31,208	16,437,057	31,151	16,406,980	31,084	(30,077)	16,376,903
Pre-merger Pacific	SG	2.147%	2.186%	1,002,403	1,945	990,978	1,824	979,553	1,803	(11,425)	968,128
Pre-merger Utah	SG	1.949%	1.949%	3,926,192	6,384	3,915,963	6,368	3,905,775	6,351	(10,209)	3,895,566
Post-merger	SG	3.433%	3.442%	303,379,991	870,270	303,368,122	870,215	303,424,046	870,278	(3,395)	303,420,652
General Office	SO	5.576%	5.576%	329,194,933	1,529,872	329,192,386	1,529,589	329,192,386	1,529,589	676,866	330,172,386
General Office	SG	2.926%	2.926%	4,727,218	741	4,714,348	741	4,701,478	741	(12,870)	4,688,608
General Office	SG	3.982%	3.982%	223,232	741	223,232	741	223,232	741	223,232	223,232
Customer Service	CN	6.194%	6.194%	15,553,744	80,661	15,409,532	79,916	15,265,319	79,172	(144,213)	15,121,106
Fuel Related	SE	5.722%	3.269%	3,897,814	10,624	3,894,343	10,614	3,890,871	10,605	(3,471)	3,887,400
Total General Plant				2,646,107	1,370,644,043	2,646,107	1,370,644,043	2,646,107	1,370,644,043	2,865,123	1,380,165,362

Rocky Mountain Power  
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 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Mar 2021		Apr 2021		May 2021		Jun 2021	
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
Coal Mine	SE	0.000%	0.000%	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-
Total Mining Plant				1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-
<b>Total Depreciation Expense</b>				27,904,010,828	73,354,094	27,975,927,857	73,462,978	28,111,782,622	73,894,748	28,200,459,680	88,677,058

AMORTIZATION EXPENSE

Intangible Plant:	Factor	Existing Rate	Proposed Rate	Mar 2021		Apr 2021		May 2021		Jun 2021	
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
California	CA	0.367%	0.367%	1,105,167	338	1,105,167	338	1,105,167	338	1,105,167	338
Customer Service	CN	6.528%	6.528%	183,530,947	999,047	183,530,947	999,047	183,530,947	999,047	183,530,947	999,047
Pre-merger Utah	SG	2.687%	2.687%	600,993	1,346	600,993	1,346	600,993	1,346	600,993	1,346
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	0.527%	4,369,851	1,920	4,369,851	1,920	4,369,851	1,920	4,369,851	1,920
Oregon	OR	0.250%	0.250%	4,929,428	1,028	4,929,428	1,028	4,929,428	1,028	4,929,428	1,028
Fuel Related	SE	0.000%	0.000%	(921,891)	-	(921,891)	-	(921,891)	-	(921,891)	-
Post-merger	SG	3.622%	3.622%	188,766,063	570,255	188,766,063	570,255	188,766,063	570,255	188,766,063	570,255
Hydro Relicensing	SG-P	2.594%	2.594%	101,062,856	218,439	101,062,856	218,439	101,062,856	218,439	101,062,856	218,439
Hydro Relicensing	SG-U	3.174%	3.174%	9,350,399	24,733	9,350,399	24,733	9,350,399	24,733	9,350,399	24,733
General Office	SO	4.755%	4.755%	416,802,145	1,652,057	416,802,145	1,652,057	416,802,145	1,652,057	416,802,145	1,652,057
Utah	UT	0.642%	0.642%	5,882,172	3,150	5,882,172	3,150	5,882,172	3,150	5,882,172	3,150
Washington	WA	0.148%	0.148%	2,036,363	252	2,036,363	252	2,036,363	252	2,036,363	252
Eastern Wyoming	WYP	1.963%	1.963%	5,441,387	8,913	5,441,387	8,913	5,441,387	8,913	5,441,387	8,913
Klamath	UT	0.000%	0.000%	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-
Total Intangible Plant				965,087,779	3,481,476	963,980,139	3,473,606	963,497,120	3,476,010	964,233,944	3,481,476

Hydro Production Plant:

Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	2.126%	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975
Total Hydro Plant				14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975

Other Production Plant:

Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-

General Plant:

California	CA	0.011%	0.011%	505,860	5	505,860	5	505,860	5	505,860	5
General Office	CN	0.000%	0.000%	-	-	-	-	-	-	-	-
Oregon	OR	5.139%	5.139%	5,462,864	23,395	5,462,864	23,395	5,462,864	23,395	5,462,864	23,395
General Office	SO	6.122%	6.122%	4,644,475	23,696	4,644,475	23,696	4,644,475	23,696	4,644,475	23,696
Utah	UT	32.639%	32.639%	33,127	901	33,127	901	33,127	901	33,127	901
Washington	WA	3.292%	3.292%	2,406,690	6,603	2,406,690	6,603	2,406,690	6,603	2,406,690	6,603
Eastern Wyoming	WYP	1.119%	1.119%	4,571,842	4,262	4,571,842	4,262	4,571,842	4,262	4,571,842	4,262
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-
Total General Plant				17,624,858	58,861.46	17,624,858	58,861.46	17,624,858	58,861.46	17,624,858	58,861.46

Total Amortization

				997,371,625	3,566,312	996,263,985	3,563,442	995,780,966	3,560,846	995,517,791	3,563,442
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Total Depreciation & Amortization

				28,901,382,453	76,920,406	28,972,91,842	77,026,420	29,107,563,588	77,255,594	29,196,977,471	89,413,883
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Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Jun 2021		Jul 2021		Aug 2021		Sep 2021		Adjustments		Adjustments
				Depreciation Expense	Adjusted EPI&S Balance	Depreciation Expense	Adjusted EPI&S Balance	Depreciation Expense	Adjusted EPI&S Balance	Depreciation Expense	Adjusted EPI&S Balance			
<b>DEPRECIATION EXPENSE</b>														
<b>Steam Production Plant:</b>														
Pre-merger Pacific	SG	2.951%	5.017%	4,218,354	1,008,209,340	4,216,291	1,007,715,969	4,214,228	1,007,222,597	4,212,165	1,007,222,597	(483,371)	(483,371)	
Pre-merger Utah	SG	2.764%	3.574%	3,135,957	1,052,040,717	3,134,147	1,051,433,114	3,132,338	1,050,825,510	3,130,528	1,050,825,510	(607,603)	(607,603)	
Post-merger	SG	3.689%	5.325%	21,182,908	4,784,871,991	21,236,516	4,782,037,151	21,225,158	4,779,742,268	21,213,777	4,779,742,268	(2,284,883)	(2,284,883)	
Geothermal - Blundell	SG	3.689%	5.325%	131,934	29,733,627	131,934	29,733,627	131,934	29,733,627	131,934	29,733,627	-	-	
Carbon	SG	3.689%	5.325%	-	-	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	2.745%	0.000%	-	-	-	-	-	-	-	-	-	-	
Post-merger - Cholla	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	
Total Steam Plant				28,689,153.08	7,425,520,074	28,718,888.30	7,421,584,260	28,703,657.49	7,418,186,402	28,688,404.33	7,418,186,402	(3,395,858)	(3,395,858)	
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	2.307%	2.210%	338,308	183,585,176	338,218	183,536,254	338,128	183,487,331	338,038	183,438,408	(48,922)	(48,922)	
Pre-merger Utah	SG	3.231%	3.215%	108,100	40,314,620	108,043	40,293,404	107,986	40,272,188	107,929	40,250,972	(21,216)	(21,216)	
Post-merger	SG-P	2.589%	2.765%	1,449,339	630,976,321	1,453,919	631,501,987	1,454,326	631,275,375	1,454,670	631,040,705	(226,612)	(226,612)	
Post-merger	SG-U	4.469%	4.707%	583,212	148,544,213	582,880	148,459,380	582,547	148,374,549	582,215	148,289,734	(4,527,055)	(4,527,055)	
Klamath	SG-P	0.000%	0.000%	-	94,929,411	-	94,929,411	-	94,929,411	-	94,929,411	-	-	
Total Hydro Plant				2,478,959	1,088,349,740	2,483,059	1,088,720,435	2,482,986	1,088,956,140	2,482,986	1,089,185,839	4,230,305	4,230,305	
<b>Other Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	0.000%	-	235,129	-	235,129	-	235,129	-	235,129	-	-	
Pre-merger Utah	SG	2.947%	3.506%	5,762,826	1,971,379,399	5,762,114	1,969,501,002	5,756,626	1,967,622,604	5,751,138	1,965,741,466	(1,878,397)	(1,878,397)	
Post-merger	SG-W	3.303%	4.838%	5,925,641	1,469,380,566	5,924,685	1,468,123,419	5,923,729	1,466,866,268	5,922,773	1,465,608,495	(237,149)	(237,149)	
Black Cap Solar	OR	0.000%	0.000%	-	54,399	-	54,399	-	54,399	-	54,399	-	-	
Post-merger	SG	3.810%	4.825%	345,836	85,937,372	345,661	85,893,868	345,442	85,850,364	345,223	85,806,860	(64,504)	(64,504)	
Total Other Plant				12,038,302.70	3,526,966,866	12,032,459.44	3,524,796,816	12,025,786.42	3,522,626,766	12,019,133.39	3,520,472,719	(2,170,050)	(2,170,050)	
<b>Transmission Plant:</b>														
Pre-merger Pacific	SG	1.752%	1.701%	679,867	479,348,379	679,615	479,170,983	679,364	478,993,588	679,113	478,817,195	(177,395)	(177,395)	
Pre-merger Utah	SG	1.715%	1.673%	862,901	618,371,008	862,433	618,036,179	861,965	617,700,749	861,498	617,365,400	(335,430)	(335,430)	
Post-merger	SG	1.750%	1.719%	8,254,500	31,774,179	8,293,404	31,811,109	8,324,023	31,849,548	8,359,670	31,887,119	30,417,373	30,417,373	
Total Transmission Plant				9,797,267.72	31,261,354	9,835,452.86	31,272,271	9,865,352.74	31,293,886	9,895,280.59	31,316,713	29,904,548	29,904,548	
<b>Distribution Plant:</b>														
California	CA	2.683%	2.683%	703,798	320,788,616	712,380	324,281,771	721,262	328,804,347	727,989	333,317,126	2,522,638	2,522,638	
Oregon	OR	2.531%	2.587%	5,066,471	16,793,322	5,094,909	16,848,143	5,124,278	16,903,481	5,149,446	17,000,729	7,331,298	7,331,298	
Washington	WA	2.762%	2.739%	1,303,927	1,844,385	1,307,610	1,851,289	1,311,287	1,856,442	1,315,939	1,861,611	945,183	945,183	
Eastern Wyoming	WY	2.963%	2.682%	1,528,474	1,683,915	1,532,441	1,688,510	1,536,441	1,693,089	1,540,515	1,698,164	1,750,689	1,750,689	
Utah	UT	2.541%	2.541%	7,210,327	16,043,120	7,245,846	16,088,404	7,281,811	16,136,441	7,317,947	16,183,662	14,047,054	14,047,054	
Idaho	ID	2.699%	2.604%	877,614	2,383,243	882,942	2,411,238	888,278	2,439,713	893,643	2,468,157	2,410,296	2,410,296	
Western Wyoming	WY	2.989%	2.678%	319,941	143,302,403	319,887	143,278,220	319,833	143,254,037	319,779	143,230,854	(24,183)	(24,183)	
Total Distribution Plant				17,010,551.56	43,174,806	17,066,014.56	43,174,806	17,121,869.44	43,174,806	17,178,913.34	43,178,913.34	56,057.78	56,057.78	
<b>General Plant:</b>														
California	CA	2.087%	2.135%	37,261	21,013,662	37,343	21,211,436	37,570	21,419,210	37,764	21,627,084	20,448	20,448	
Oregon	OR	2.580%	2.617%	465,587	597,259	466,617	598,718	467,862	599,913	469,151	601,158	637,776	637,776	
Washington	WA	2.511%	2.419%	92,879	46,147,056	92,962	46,174,968	93,056	46,202,880	93,150	46,230,792	30,886	30,886	
Eastern Wyoming	WY	2.702%	2.748%	180,794	64,724	181,119	65,049	181,444	65,374	181,769	65,700	66,025	66,025	
Utah	UT	2.310%	2.310%	1,322,852	287,057,462	1,322,852	287,057,462	1,322,852	287,057,462	1,322,852	287,057,462	-	-	
Idaho	ID	2.110%	2.165%	100,546	289,950	101,135	290,928	101,724	291,906	102,313	292,884	303,090	303,090	
Western Wyoming	WY	2.272%	2.272%	31,037	16,346,626	30,980	16,316,749	30,923	16,286,872	30,866	16,257,000	(30,077)	(30,077)	
Pre-merger Pacific	SG	2.186%	2.186%	1,762	956,703	1,761	955,726	1,760	954,749	1,759	953,772	(827)	(827)	
Pre-merger Utah	SG	1.949%	1.949%	6,335	3,865,357	6,316	3,851,148	6,301	3,836,940	6,285	3,822,732	(10,209)	(10,209)	
Post-merger	SG	3.433%	3.442%	870,354	303,505,724	870,471	303,524,574	870,620	303,543,424	870,769	303,562,274	202,620	202,620	
General Office	SG	5.576%	5.576%	447,071	330,619,457	1,535,175	330,690,661	1,536,844	330,761,865	1,538,513	330,833,070	4,662,869	4,662,869	
General Office	SG	2.926%	2.926%	11,447	4,675,738	11,416	4,662,869	11,385	4,649,999	11,354	4,637,160	(12,870)	(12,870)	
General Office	SG	3.982%	3.982%	741	223,232	741	223,232	741	223,232	741	223,232	-	-	
Customer Service	SG	6.194%	6.194%	78,428	14,976,893	77,683	14,832,681	76,939	14,688,468	76,194	14,544,255	(144,213)	(144,213)	
Fuel Related	CN	5.722%	3.269%	10,595	3,883,929	10,586	3,880,457	10,577	3,876,986	10,567	3,873,515	(3,471)	(3,471)	
Total General Plant				3,988,810.10	12,717,363	3,975,509.73	12,717,363	3,962,193	12,717,363	3,946,464	12,717,363	4,746,464	4,746,464	

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Jun 2021		Jul 2021		Aug 2021		Sep 2021		Adjustments
				Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	
Coal Mine	SE	0.000%	0.000%	-	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-
Total Mining Plant				-	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-
<b>Total Depreciation Expense</b>				73,963,145	28,271,730,153	74,141,384	28,316,021,920	74,241,566	28,378,320,305	74,339,035	28,439,659,680	40,751,632
<b>AMORTIZATION EXPENSE</b>												
<b>Intangible Plant:</b>												
California	CA	0.367%	0.367%	338	1,105,167	338	1,105,167	338	1,105,167	338	1,105,167	-
Customer Service	CN	6.528%	2.687%	988,489	183,494,172	988,303	183,459,978	988,117	183,425,785	987,930	183,391,592	(34,194)
Pre-merger Utah	SG	2.687%	0.000%	1,346	600,993	1,346	600,993	1,346	600,993	1,346	600,993	-
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	0.250%	1,919	4,369,506	1,919	4,369,420	1,919	4,369,334	1,919	4,369,248	(86)
Oregon	OR	0.250%	0.000%	1,028	4,928,338	1,028	4,927,975	1,028	4,927,612	1,028	4,927,249	(363)
Fuel Related	SE	0.000%	0.000%	-	(1,167,728)	-	(1,167,728)	-	(1,167,728)	-	(1,167,728)	(61,459)
Post-merger	SG	3.622%	2.594%	567,185	187,410,057	566,162	187,071,056	565,139	186,732,054	564,116	186,453,052	(339,001)
Hydro Relicensing	SG-P	2.594%	3.174%	218,409	101,044,194	218,389	101,039,528	218,369	101,034,863	218,349	101,030,198	(4,666)
Hydro Relicensing	SG-U	3.174%	4.755%	24,733	9,350,399	24,733	9,350,399	24,733	9,350,399	24,733	9,350,399	-
General Office	SO	4.755%	0.642%	1,651,374	417,243,111	1,653,602	416,746,450	1,652,487	416,249,793	1,651,374	415,753,119	(486,661)
Utah	UT	0.642%	0.148%	3,149	6,441,294	3,298	6,440,824	3,448	6,440,354	3,597	6,440,354	(149)
Washington	WA	0.148%	1.963%	252	2,036,363	252	2,036,363	252	2,036,363	252	2,036,363	-
Eastern Wyoming	WYP	1.963%	0.000%	8,847	5,388,101	8,826	5,374,779	8,804	5,361,457	8,782	5,348,135	(13,322)
Klamath	UT	0.000%	0.000%	-	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-
Klamath	UT	0.000%	0.000%	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-
Total Intangible Plant				3,477,069	964,274,502	3,478,205	963,324,280	3,475,999	962,373,059	3,473,782	961,421,836	209,466
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	0.000%	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	-
Total Hydro Plant				25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	25,975	14,658,989	-
<b>Other Production Plant:</b>												
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-	-
<b>General Plant:</b>												
California	CA	0.011%	0.000%	5	505,860	5	505,860	5	505,860	5	505,860	-
General Office	CN	0.000%	5.139%	23,395	5,462,864	23,395	5,462,864	23,395	5,462,864	23,395	5,462,864	-
Oregon	OR	5.139%	6.122%	23,696	4,644,475	23,696	4,644,475	23,696	4,644,475	23,696	4,644,475	-
General Office	SO	6.122%	32.639%	901	33,127	901	33,127	901	33,127	901	33,127	-
Utah	UT	32.639%	3.292%	6,603	2,406,690	6,603	2,406,690	6,603	2,406,690	6,603	2,406,690	-
Washington	WA	3.292%	1.119%	4,262	4,571,842	4,262	4,571,842	4,262	4,571,842	4,262	4,571,842	-
Eastern Wyoming	WYP	1.119%	0.000%	-	-	-	-	-	-	-	-	-
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-
Total General Plant				58,861,46	17,624,858	58,861,46	17,624,858	58,861,46	17,624,858	58,861,46	17,624,858	-
<b>Total Amortization</b>				3,561,905	996,558,348	3,563,042	995,608,126	3,560,835	994,657,905	3,558,628	993,707,683	209,466
<b>Total Depreciation &amp; Amortization</b>				77,525,049	29,268,288,501	77,704,426	29,311,630,046	77,802,402	29,360,979,210	77,901,660	29,410,327,363	40,961,098

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Oct 2021		Nov 2021		Dec 2021		Test Period Depreciation Expense	
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense		
<b>DEPRECIATION EXPENSE</b>											
<b>Steam Production Plant:</b>											
Pre-merger Pacific	SG	2.951%	5.017%	1,006,729,226	4,210,103	(493,371)	1,006,235,855	4,208,040	(493,371)	1,005,742,484	4,205,977
Pre-merger Utah	SG	2.764%	3.574%	1,050,217,907	3,126,718	(607,603)	1,049,610,303	3,126,909	(607,603)	1,049,002,700	3,125,089
Post-merger	SG	3.689%	5.325%	4,776,983,410	21,202,585	498,629	4,777,482,039	21,197,550	30,050,661	4,807,532,700	21,265,327
Geothermal - Blundell	SG	3.689%	5.325%	28,733,627	131,934	-	28,733,627	131,934	-	28,733,627	131,934
Carbon	SG	3.689%	5.325%	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	3.689%	5.325%	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.745%	0.000%	550,664,399	-	-	550,664,399	-	-	550,664,399	-
Post-merger - Cholla	SG	2.745%	0.000%	-	-	-	-	-	-	-	-
Total Steam Plant				7,414,328,569	28,673,319,75	(602,345)	7,413,726,224	28,664,432,85	28,949,686	7,442,675,910	28,728,337,20
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG	2.307%	2.210%	183,438,409	337,948	(48,922)	183,389,486	337,858	(48,922)	183,340,564	337,768
Pre-merger Utah	SG	3.231%	3.215%	40,250,972	107,872	(21,216)	40,229,756	107,815	(21,216)	40,208,540	107,758
Post-merger	SG-P	2.589%	2.765%	634,925,527	1,458,614	7,247,712	642,173,239	1,471,168	26,522,235	668,695,475	1,510,070
Post-merger	SG-U	4.469%	4.707%	153,415,491	600,981	23,815	153,439,306	601,869	1,309,209	154,748,515	604,484
Klamath	SG-P	0.000%	0.000%	94,929,411	-	-	94,929,411	-	-	94,929,411	-
Total Hydro Plant				1,106,959,809	2,505,415	7,201,390	1,114,161,199	2,518,710	27,761,306	1,141,922,505	2,560,079
<b>Other Production Plant:</b>											
Pre-merger Utah	SG	0.000%	0.000%	235,129	-	-	235,129	-	-	235,129	-
Post-merger	SG	2.947%	3.506%	1,965,744,207	5,745,650	(1,878,397)	1,963,865,810	5,740,163	(623,647)	1,963,242,163	5,736,554
Post-merger Wind	SG-W	3.303%	4.838%	1,468,689,119	5,921,817	(237,149)	1,468,411,971	5,920,880	(237,149)	1,468,174,822	5,919,904
Black Cap Solar	OR	0.000%	0.000%	54,399	-	-	54,399	-	-	54,399	-
Post-merger	SG	3.810%	4.825%	85,773,981	345,003	(54,504)	85,719,477	344,784	(54,504)	85,664,954	344,568
Total Other Plant				3,520,466,716	12,012,470,37	(2,170,050)	3,518,286,666	12,005,807,35	(760,020)	3,517,526,646	12,001,123,27
<b>Transmission Plant:</b>											
Pre-merger Pacific	SG	1.752%	1.701%	478,616,193	678,861	(177,395)	478,638,797	678,610	(177,395)	478,461,402	678,358
Pre-merger Utah	SG	1.715%	1.673%	617,365,319	861,030	(335,430)	617,029,890	860,562	(335,430)	616,694,460	860,095
Post-merger	SG	1.750%	1.719%	5,857,202,932	8,383,828	(18,638,529)	5,838,564,401	8,405,544	34,947,834	5,910,789,095	8,443,933
Total Transmission Plant				6,953,384,444	9,923,717,42	(18,125,704)	6,935,258,700	9,944,715,89	34,434,809	7,005,944,957	9,982,385,83
<b>Distribution Plant:</b>											
California	CA	2.683%	2.683%	328,881,265	733,131	1,491,174	330,372,439	737,121	1,805,724	332,178,163	740,807
Oregon	OR	2.531%	2.587%	2,394,435,435	5,156,973	3,768,528	2,398,203,963	5,166,659	30,803,414	2,429,007,377	5,203,929
Washington	WA	2.762%	2.739%	576,788,908	1,315,753	483,802	577,272,710	1,317,040	209,321	577,482,031	1,317,831
Eastern Wyoming	WYP	2.682%	2.682%	691,631,229	1,544,002	1,251,981	692,883,211	1,546,932	1,342,585	694,225,795	1,549,831
Utah	UT	2.603%	2.541%	3,474,156,958	7,342,232	11,612,487	3,485,769,445	7,368,223	17,668,370	3,503,357,815	7,399,137
Idaho	ID	2.699%	2.604%	415,246,295	898,600	2,120,255	417,366,549	903,243	1,237,040	418,603,590	906,885
Western Wyoming	WVU	2.989%	2.678%	143,229,854	319,725	(24,183)	143,205,671	319,671	(24,183)	143,181,488	319,617
Total Distribution Plant				8,024,369,944	17,310,416,18	20,704,043	8,045,073,988	17,358,890,12	52,962,272	8,098,036,259	17,438,038,34
<b>General Plant:</b>											
California	CA	2.087%	2.135%	21,238,835	37,788	1,048	21,239,883	37,795	164,922	21,404,806	37,943
Oregon	OR	2.580%	2.617%	215,840,685	470,259	562,893	216,403,578	471,285	12,837,571	229,241,149	485,896
Washington	WA	2.531%	2.419%	46,125,527	93,023	(50,728)	46,074,798	92,933	404,345	46,479,144	93,290
Eastern Wyoming	WYP	2.748%	2.748%	79,924,915	182,747	426,900	80,351,905	183,541	964,509	81,316,414	185,135
Utah	UT	2.110%	2.310%	290,324,388	557,738	1,428,298	291,752,696	560,138	3,493,977	295,245,573	584,873
Idaho	ID	2.165%	2.170%	57,201,200	102,891	410,627	57,611,827	103,578	498,011	58,110,838	104,399
Western Wyoming	WVU	2.272%	2.272%	10,256,596	30,869	(30,077)	10,226,519	30,752	(30,077)	10,196,442	30,685
Pre-merger Pacific	SG	2.147%	2.180%	922,427	1,689	(11,425)	911,002	1,678	(11,425)	909,577	1,657
Pre-merger Utah	SG	1.949%	1.768%	3,864,731	6,268	(10,209)	3,854,522	6,262	(10,209)	3,844,314	6,235
Post-merger	SG	3.433%	3.442%	305,213,459	874,105	2,986,514	307,809,973	879,216	5,966,813	313,776,785	891,497
General Office	SG	5.576%	5.767%	337,536,731	1,558,032	246,517	337,783,249	1,568,928	5,646,620	343,429,869	1,582,619
General Office	SG	2.926%	2.926%	4,637,129	11,332	(12,870)	4,624,259	11,290	(12,870)	4,611,389	11,259
General Office	SG	3.982%	3.982%	223,232	741	-	223,232	741	-	223,232	741
Customer Service	SG	6.194%	5.722%	14,544,265	75,450	(144,213)	14,400,042	74,705	(144,213)	14,255,829	73,961
Fuel Related	CN	5.722%	3.269%	3,873,515	10,558	(3,471)	3,870,043	10,548	(3,471)	3,866,572	10,539
Total General Plant				1,397,717,625	4,013,430,60	5,409,804	1,403,127,429	4,033,380,15	29,764,504	1,432,891,932	4,080,738,08
<b>Mining Plant:</b>											

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - Dec 2021 Depreciation & Amortization Expense

Description	Factor	Existing Rate	Proposed Rate	Oct 2021		Oct 2021		Nov 2021		Nov 2021		Dec 2021		Test Period Depreciation Expense
				Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense			
Coal Mine	SE	0.000%	0.000%	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-	-
Total Mining Plant				1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-	1,854,828	-	-
<b>Total Depreciation Expense</b>				28,419,071,936	74,438,789	28,467,740,482	48,668,546	28,467,740,482	74,525,936	28,640,853,038	173,112,566	28,640,853,038	74,790,702	887,546,796
<b>AMORTIZATION EXPENSE</b>														
<b>Intangible Plant:</b>														
California	CA	0.367%	0.367%	1,105,167	338	1,105,167	-	1,105,167	338	1,105,167	(34,194)	1,105,167	338	4,054
Customer Service	CN	6.528%	6.528%	183,391,591	997,744	183,391,591	-	183,391,591	997,744	183,391,591	(34,194)	183,391,591	997,744	11,980,746
Pre-merger Utah	SG	2.687%	2.687%	600,993	1,346	600,993	-	600,993	1,346	600,993	-	600,993	1,346	16,150
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	0.527%	4,369,248	1,919	4,369,248	(86)	4,369,162	1,919	4,369,162	(86)	4,369,076	1,919	23,033
Oregon	OR	0.250%	0.250%	4,927,248	1,028	4,927,248	(363)	4,926,885	1,028	4,926,885	(363)	4,926,522	1,028	12,336
Fuel Related	SE	0.000%	0.000%	(1,352,106)	-	(1,352,106)	(61,459)	(1,413,566)	-	(1,413,566)	(61,459)	(1,475,025)	-	-
Post-merger	SG	3.622%	3.622%	186,393,053	563,092	186,393,053	(339,001)	186,054,051	562,069	186,054,051	(339,001)	185,715,050	561,046	6,800,082
Hydro Relicensing	SG-P	2.594%	2.594%	101,030,197	218,369	101,030,197	(4,666)	101,025,531	218,369	101,025,531	(4,666)	101,020,866	218,369	2,620,847
Hydro Relicensing	SG-U	3.174%	3.174%	9,350,399	24,733	9,350,399	-	9,350,399	24,733	9,350,399	-	9,350,399	24,733	296,796
General Office	SG-U	4.755%	4.755%	424,581,168	1,881,237	424,581,168	(279,478)	424,301,691	1,881,997	424,301,691	(279,478)	424,022,213	1,881,997	19,967,936
Utah	UT	0.642%	0.642%	6,439,885	3,448	6,439,885	(470)	6,439,415	3,448	6,439,415	(470)	6,438,946	3,448	39,433
Washington	WA	0.148%	0.148%	2,036,363	252	2,036,363	-	2,036,363	252	2,036,363	-	2,036,363	252	3,024
Eastern Wyoming	WY	1.963%	1.963%	5,348,136	8,760	5,348,136	(13,322)	5,334,814	8,738	5,334,814	(13,322)	5,321,493	8,717	106,039
Klamath	UT	0.000%	0.000%	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-	(32,081,215)	-	-
Total Intangible Plant				970,251,877	3,502,266	969,518,838	(733,038)	969,518,838	3,501,785	969,518,838	17,882,228	987,401,066	3,536,321	41,870,477
<b>Hydro Production Plant:</b>														
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	2.126%	14,658,989	25,975	14,658,989	-	14,658,989	25,975	14,658,989	-	14,658,989	25,975	311,696
Total Hydro Plant				14,658,989	25,975	14,658,989	-	14,658,989	25,975	14,658,989	-	14,658,989	25,975	311,696
<b>Other Production Plant:</b>														
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>														
California	CA	0.011%	0.011%	505,860	5	505,860	-	505,860	5	505,860	-	505,860	5	55
General Office	CN	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.139%	5.139%	5,462,864	23,395	5,462,864	-	5,462,864	23,395	5,462,864	-	5,462,864	23,395	280,736
General Office	SO	6.122%	6.122%	4,644,475	23,696	4,644,475	-	4,644,475	23,696	4,644,475	-	4,644,475	23,696	284,353
Utah	UT	32.639%	32.639%	33,127	901	33,127	-	33,127	901	33,127	-	33,127	901	10,812
Washington	WA	3.292%	3.292%	2,406,690	6,603	2,406,690	-	2,406,690	6,603	2,406,690	-	2,406,690	6,603	79,236
Eastern Wyoming	WY	1.119%	1.119%	4,571,842	4,262	4,571,842	-	4,571,842	4,262	4,571,842	-	4,571,842	4,262	51,145
Western Wyoming	WY	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total General Plant				17,624,858	58,861,46	17,624,858	-	17,624,858	58,861,46	17,624,858	-	17,624,858	58,861,46	706,338
<b>Total Amortization</b>				1,002,535,723	3,587,102	1,001,802,685	(733,038)	1,001,802,685	3,586,621	1,001,802,685	17,882,228	1,019,684,913	3,621,157	42,888,911
<b>Total Depreciation &amp; Amortization</b>				29,421,607,659	78,025,872	29,469,543,166	47,935,507	29,469,543,166	78,112,557	29,660,537,950	190,994,784	29,660,537,950	78,411,859	930,435,307
														Ref. 6.1.4
														930,435,307

Total Not Including Mining

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Vehicle Depreciation Expense - Adjustment to Proposed Depreciation Rates**

Factor	Vehicle Balance	Year Ending Dec 2019 Depreciation		Annual Depreciation Study Rates	Difference <sup>1</sup>		
		Existing Rates					
CA	7,946,376	419,851		512,161	92,310		
DGP	332,616	17,574		21,438	3,864		
DGU	1,512,598	79,919		97,490	17,571		
OR	63,976,570	3,380,233		4,123,427	743,194		
SE	724,778	38,294		46,713	8,419		
SG	66,965,365	3,538,147		4,316,061	777,914		
SO	12,929,026	683,111		833,303	150,192		
SSGCH	1,667,565	88,107		107,478	19,372		
SSGCT	44,655	2,359		2,878	519		
UT	88,958,464	4,700,163		5,733,563	1,033,400		
WA	14,444,050	763,158		930,950	167,792		
WYP	27,565,460	1,456,434		1,776,653	320,218		
WYU	5,728,122	302,648		369,190	66,542		
ID	17,343,978	916,377		1,117,856	201,479		
<b>Total</b>	<b>310,139,623</b>	<b>16,386,376</b>		<b>19,989,161</b>	<b>3,602,785</b>		
				Labor Pool Allocation	78.38%	2,823,995	
				Direct Allocation	21.62%	<u>778,790</u>	<b>Ref 6.1.2</b>
						3,602,785	
				Labor Pool Allocation	78.38%	2,823,995	
				Capital/Non Utility		<u>941,715</u>	<b>Ref 6.1.2</b>
						<b>1,882,280</b>	

1) This is the difference between depreciation study rates and the existing rates.

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 Utah General Rate Case - December 2021  
 Depreciation and Amortization Reserve

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Depreciation Reserve	108SP	3	(60,203,682)	SG	43.997%	(26,488,114)	
Steam Depreciation Reserve	108SP	3	(43,062,026)	SG	43.997%	(18,946,214)	
Steam Depreciation Reserve	108SP	3	(264,376,144)	SG	43.997%	(116,318,889)	
Steam Depreciation Reserve	108SP	3	(19,935,209)	SG	43.997%	(8,770,993)	
Hydro Depreciation Reserve	108HP	3	24,938,487	SG	43.997%	10,972,310	
Hydro Depreciation Reserve	108HP	3	(2,106,682)	SG	43.997%	(926,887)	
Hydro Depreciation Reserve	108HP	3	(66,194,693)	SG-P	43.997%	(29,124,009)	
Hydro Depreciation Reserve	108HP	3	(10,596,652)	SG-U	43.997%	(4,662,262)	
Other Depreciation Reserve	108OP	3	-	SG	43.997%	-	
Other Depreciation Reserve	108OP	3	(80,501,490)	SG	43.997%	(35,418,642)	
Other Depreciation Reserve	108OP	3	1,030,550,829	SG-W	43.997%	453,416,582	
Other Depreciation Reserve	108OP	3	-	OR	Situs	-	
Other Depreciation Reserve	108OP	3	(5,920,836)	SG	43.997%	(2,605,020)	
Transmission Depreciation Reserve	108TP	3	(15,793,609)	SG	43.997%	(6,948,793)	
Transmission Depreciation Reserve	108TP	3	(17,990,355)	SG	43.997%	(7,915,306)	
Transmission Depreciation Reserve	108TP	3	(157,000,008)	SG	43.997%	(69,076,075)	
Distribution Depreciation Reserve	108360	3	(2,119,762)	UT	Situs	(929,722)	
Distribution Depreciation Reserve	108361	3	(4,048,528)	UT	Situs	(1,775,674)	
Distribution Depreciation Reserve	108362	3	(34,031,862)	UT	Situs	(14,926,290)	
Distribution Depreciation Reserve	108364	3	(41,039,333)	UT	Situs	(17,999,749)	
Distribution Depreciation Reserve	108365	3	(26,086,996)	UT	Situs	(11,441,691)	
Distribution Depreciation Reserve	108366	3	(12,957,492)	UT	Situs	(5,683,124)	
Distribution Depreciation Reserve	108367	3	(30,294,454)	UT	Situs	(13,287,072)	
Distribution Depreciation Reserve	108368	3	(46,599,274)	UT	Situs	(20,438,325)	
Distribution Depreciation Reserve	108369	3	(27,899,973)	UT	Situs	(12,236,858)	
Distribution Depreciation Reserve	108370	3	(7,866,467)	UT	Situs	(3,450,213)	
Distribution Depreciation Reserve	108371	3	(292,724)	UT	Situs	(128,388)	
Distribution Depreciation Reserve	108373	3	(2,082,925)	UT	Situs	(913,566)	
General Depreciation Reserve	108GP	3	(875,577)	CA	Situs	-	
General Depreciation Reserve	108GP	3	(9,426,335)	OR	Situs	-	
General Depreciation Reserve	108GP	3	34,405	WA	Situs	-	
General Depreciation Reserve	108GP	3	(894,366)	WYP	Situs	-	
General Depreciation Reserve	108GP	3	(10,816,972)	UT	Situs	(10,816,972)	
General Depreciation Reserve	108GP	3	(2,168,854)	ID	Situs	-	
General Depreciation Reserve	108GP	3	(659,604)	WYU	Situs	-	
General Depreciation Reserve	108GP	3	130,716	SG	43.997%	57,512	
General Depreciation Reserve	108GP	3	(65,505)	SG	43.997%	(28,820)	
General Depreciation Reserve	108GP	3	(17,083,184)	SG	43.997%	(7,516,173)	
General Depreciation Reserve	108GP	3	(3,340,908)	SO	43.695%	(1,459,794)	
General Depreciation Reserve	108GP	3	(200,957)	SG	43.997%	(88,416)	
General Depreciation Reserve	108GP	3	(21,944)	SG	43.997%	(9,655)	
General Depreciation Reserve	108GP	3	956,590	CN	47.809%	457,340	
General Depreciation Reserve	108GP	3	(209,575)	SE	43.356%	(90,864)	
Mining Depreciation Reserve	108MP	3	-	SE	43.356%	-	
Total Depreciation Reserve			<u>31,846,072</u>			<u>14,481,175</u>	6.2.2

**Description of Adjustment:**

This adjustment steps forward the depreciation reserve through the Test Period. This adjustment reflects the 13 month average methodology used for including electric plant in service items in rate base.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Depreciation and Amortization Reserve**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Intangible Amortization Reserve	111IP	3	(4,770)	CA	Situs	-	
Intangible Amortization Reserve	111IP	3	(22,867,139)	CN	47.809%	(10,932,641)	
Intangible Amortization Reserve	111IP	3	(44,524)	ID	Situs	-	
Intangible Amortization Reserve	111IP	3	(32,468)	SG	43.997%	(14,285)	
Intangible Amortization Reserve	111IP	3	(16,977)	OR	Situs	-	
Intangible Amortization Reserve	111IP	3	1,106,269	SE	43.356%	479,636	
Intangible Amortization Reserve	111IP	3	(7,174,307)	SG	43.997%	(3,156,515)	
Intangible Amortization Reserve	111IP	3	(8,964,465)	SG-P	43.997%	(3,944,140)	
Intangible Amortization Reserve	111IP	3	(603,115)	SG-U	43.997%	(265,355)	
Intangible Amortization Reserve	111IP	3	(13,904,379)	SO	43.695%	(6,075,452)	
Intangible Amortization Reserve	111IP	3	-	SG	43.997%	-	
Intangible Amortization Reserve	111IP	3	1,594,452	UT	Situs	1,594,452	
Intangible Amortization Reserve	111IP	3	(6,047)	WA	Situs	-	
Intangible Amortization Reserve	111IP	3	22,004	WYP	Situs	-	
Intangible Amortization Reserve	111IP	3	-	WYU	Situs	-	
Intangible Amortization Reserve	111IP	3	(4,463)	SG	43.997%	(1,964)	
Hydro Amortization Reserve	111HP	3	-	SG	43.997%	-	
Hydro Amortization Reserve	111HP	3	(623,391)	SG-P	43.997%	(274,277)	
Hydro Amortization Reserve	111HP	3	-	SG-U	43.997%	-	
Other Amortization Reserve	111OP	3	-	SG	43.997%	-	
General Amortization Reserve	111GP	3	(6,089)	CA	Situs	-	
General Amortization Reserve	111GP	3	-	CN	47.809%	-	
General Amortization Reserve	111GP	3	-	SG	43.997%	-	
General Amortization Reserve	111GP	3	(547,888)	OR	Situs	-	
General Amortization Reserve	111GP	3	(568,706)	SO	43.695%	(248,493)	
General Amortization Reserve	111GP	3	(20,185)	UT	Situs	(20,185)	
General Amortization Reserve	111GP	3	(158,765)	WA	Situs	-	
General Amortization Reserve	111GP	3	(99,497)	WYP	Situs	-	
General Amortization Reserve	111GP	3	-	WYU	Situs	-	
			<u>(52,924,450)</u>			<u>(22,859,219)</u>	6.2.3
Total Adjustment			<u>(21,078,379)</u>			<u>(8,378,044)</u>	

**Description of Adjustment:**

This adjustment steps forward the depreciation reserve through the Test Period. This adjustment reflects the 13 month average methodology used for including electric plant in service items in rate base.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Depreciation and Amortization Reserve Summary**

Description	Account	Factor	Dec-19 Reserve 13 Month Average	Test Period Reserve (13 Month Average)	Adjustment to Test Period
<b>DEPRECIATION RESERVE</b>					
<b>Steam Production Plant:</b>					
Pre-merger Pacific	108SP	SG	(765,397,082)	(825,600,764)	(60,203,682)
Pre-merger Utah	108SP	SG	(736,317,493)	(779,379,519)	(43,062,026)
Post-merger	108SP	SG	(1,490,892,214)	(1,755,268,359)	(264,376,144)
Post-merger - Cholla	108SP	SG	(246,500,340)	(266,435,549)	(19,935,209)
Total Steam Plant			<u>(3,239,107,130)</u>	<u>(3,626,684,191)</u>	<u>(387,577,061)</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	108HP	SG	(174,168,301)	(149,229,814)	24,938,487
Pre-merger Utah	108HP	SG	(30,652,422)	(32,759,104)	(2,106,682)
Post-merger	108HP	SG-P	(190,913,454)	(257,108,147)	(66,194,693)
Post-merger	108HP	SG-U	(51,878,311)	(62,474,964)	(10,596,652)
Total Hydro Plant			<u>(447,612,488)</u>	<u>(501,572,029)</u>	<u>(53,959,541)</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	108OP	SG	-	-	-
Post-merger	108OP	SG	(418,247,158)	(498,748,648)	(80,501,490)
Post-merger - Wind	108OP	SG-W	(592,873,211)	437,677,618	1,030,550,829
Black Cap Solar	108OP	OR	-	-	-
Post-merger	108OP	SG	(36,897,464)	(42,818,301)	(5,920,836)
Total Other Plant			<u>(1,048,017,834)</u>	<u>(103,889,331)</u>	<u>944,128,503</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	108TP	SG	(354,052,614)	(369,846,223)	(15,793,609)
Pre-merger Utah	108TP	SG	(421,321,086)	(439,311,441)	(17,990,355)
Post-merger	108TP	SG	(1,040,008,905)	(1,197,008,913)	(157,000,008)
Total Transmission Plant			<u>(1,815,382,605)</u>	<u>(2,006,166,577)</u>	<u>(190,783,972)</u>
<b>Distribution Plant:</b>					
California	108364	CA	(138,953,086)	(150,523,501)	(11,570,416)
Oregon	108364	OR	(1,022,444,977)	(1,078,660,765)	(56,215,788)
Washington	108364	WA	(254,197,119)	(275,084,470)	(20,887,351)
Eastern Wyoming	108364	WYP	(265,001,742)	(288,973,141)	(23,971,399)
Utah	108364	UT	(998,892,349)	(1,102,103,019)	(103,210,671)
Idaho	108364	ID	(149,321,077)	(162,030,813)	(12,709,736)
Western Wyoming	108364	WYU	(58,830,121)	(65,584,551)	(6,754,429)
Total Distribution Plant			<u>(2,887,640,471)</u>	<u>(3,122,960,259)</u>	<u>(235,319,788)</u>
<b>General Plant:</b>					
California	108GP	CA	(7,402,260)	(8,277,836)	(875,577)
Oregon	108GP	OR	(84,599,643)	(94,025,978)	(9,426,335)
Washington	108GP	WA	(24,169,927)	(24,135,522)	34,405
Eastern Wyoming	108GP	WYP	(23,842,032)	(24,736,398)	(894,366)
Utah	108GP	UT	(85,203,161)	(96,020,133)	(10,816,972)
Idaho	108GP	ID	(16,844,457)	(19,013,311)	(2,168,854)
Western Wyoming	108GP	WYU	(5,792,208)	(6,451,812)	(659,604)
Pre-merger Pacific	108GP	SG	(864,020)	(733,304)	130,716
Pre-merger Utah	108GP	SG	(2,957,865)	(3,023,369)	(65,505)
Post-merger	108GP	SG	(113,340,150)	(130,423,334)	(17,083,184)
General Office	108GP	SO	(107,174,972)	(110,515,880)	(3,340,908)
General Office	108GP	SG	(2,711,121)	(2,912,078)	(200,957)
General Office	108GP	SG	(110,882)	(132,826)	(21,944)
Customer Service	108GP	CN	(6,399,767)	(5,443,176)	956,590
Fuel Related	108GP	SE	(1,606,021)	(1,815,595)	(209,575)
Total General Plant			<u>(483,018,484)</u>	<u>(527,660,553)</u>	<u>(44,642,069)</u>
<b>Mining Plant:</b>					
Coal Mine	108MP	SE	-	-	-
Total Mining Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Depreciation Reserve</b>			<u>(9,920,779,012)</u>	<u>(9,888,932,940)</u>	<u>31,846,072</u>

Ref 6.2

Rocky Mountain Power  
Utah General Rate Case - December 2021  
Depreciation and Amortization Reserve Summary

Description	Account	Factor	Dec-19 Reserve 13 Month Average	Test Period Reserve (13 Month Average)	Adjustment to Test Period
<b>AMORTIZATION RESERVE</b>					
<b>Intangible Plant:</b>					
California	111IP	CA	(2,672)	(7,442)	(4,770)
Customer Service	111IP	CN	(137,086,578)	(159,953,717)	(22,867,139)
Idaho	111IP	ID	(930,856)	(975,380)	(44,524)
Pre-merger Utah	111IP	SG	(489,827)	(522,295)	(32,468)
Oregon	111IP	OR	(105,948)	(122,925)	(16,977)
Fuel Related	111IP	SE	-	1,106,269	1,106,269
Post-merger	111IP	SG	(89,975,106)	(97,149,412)	(7,174,307)
Hydro Relicensing	111IP	SG-P	(105,415,501)	(114,379,966)	(8,964,465)
Hydro Relicensing	111IP	SG-U	(6,044,246)	(6,647,361)	(603,115)
General Office	111IP	SO	(291,767,035)	(305,671,413)	(13,904,379)
Pre-merger Pacific	111IP	SG	-	-	-
Utah	111IP	UT	30,385,088	31,979,540	1,594,452
Washington	111IP	WA	(4,535)	(10,583)	(6,047)
Eastern Wyoming	111IP	WYP	(153,625)	(131,621)	22,004
Western Wyoming	111IP	WYU	-	-	-
General Office	111IP	SG	(21,945)	(26,408)	(4,463)
Total Intangible Plant			<u>(601,612,785)</u>	<u>(652,512,715)</u>	<u>(50,899,929)</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	111HP	SG	-	-	-
Post-merger	111HP	SG-P	(2,515,843)	(3,139,235)	(623,391)
Post-merger	111HP	SG-U	-	-	-
Total Hydro Plant			<u>(2,515,843)</u>	<u>(3,139,235)</u>	<u>(623,391)</u>
<b>Other Production Plant:</b>					
Post-merger	111OP	SG	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
<b>General Plant:</b>					
California	111GP	CA	(499,798)	(505,887)	(6,089)
General Office	111GP	CN	-	-	-
Idaho	111GP	ID	(333,771)	(333,771)	-
Oregon	111GP	OR	(4,178,096)	(4,725,984)	(547,888)
General Office	111GP	SO	(3,442,703)	(4,011,409)	(568,706)
Utah	111GP	UT	(18,348)	(38,533)	(20,185)
Washington	111GP	WA	(1,690,736)	(1,849,501)	(158,765)
Eastern Wyoming	111GP	WYP	(4,353,313)	(4,452,810)	(99,497)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			<u>(14,516,766)</u>	<u>(15,917,895)</u>	<u>(1,401,130)</u>
<b>Total Amortization Reserve</b>			<u>(618,645,394)</u>	<u>(671,569,845)</u>	<u>(52,924,450)</u>
					<b>Ref 6.2.1</b>
<b>Total Depreciation &amp; Amortization Reserve</b>			<u>(10,539,424,406)</u>	<u>(10,560,502,785)</u>	<u>(21,078,379)</u>
					<b>Ref. 6.2.13</b>

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - December 2021 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Dec 2019	Adjusted Reserve Balance Jan 2020	Adjusted Reserve Balance Feb 2020	Adjusted Reserve Balance Mar 2020	Adjusted Reserve Balance Apr 2020	Adjusted Reserve Balance May 2020
<b>DEPRECIATION RESERVE</b>							
<b>Steam Production Plant:</b>							
Pre-merger Pacific	SG	(779,210,126)	(781,218,820)	(783,226,300)	(785,232,588)	(787,237,621)	(789,241,462)
Pre-merger Utah	SG	(742,185,901)	(744,027,686)	(745,869,086)	(747,707,082)	(749,544,636)	(751,380,821)
Post-merger	SG	(1,523,010,544)	(1,534,840,114)	(1,544,660,686)	(1,554,477,982)	(1,564,316,411)	(1,574,165,620)
Geothermal - Blundell	SG	(10,353,739)	(10,440,336)	(10,526,923)	(10,613,435)	(10,700,947)	(10,800,459)
Carbon	SG	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-
Post-merger - Cholla	SG	(253,277,406)	(254,376,001)	(255,474,217)	(256,572,054)	(257,669,513)	(258,766,593)
Total Steam Plant	SG	(3,310,037,717)	(3,324,902,977)	(3,339,758,205)	(3,354,609,101)	(3,369,478,129)	(3,384,374,955)
<b>Hydro Production Plant:</b>							
Pre-merger Pacific	SG	(143,829,432)	(144,135,228)	(144,440,930)	(144,746,538)	(145,052,052)	(145,357,472)
Pre-merger Utah	SG	(31,180,424)	(31,268,815)	(31,357,149)	(31,445,426)	(31,533,646)	(31,621,809)
Post-merger	SG-P	(141,438,405)	(142,691,197)	(143,944,032)	(145,196,378)	(146,448,235)	(147,699,627)
Post-merger	SG-U	(54,161,915)	(54,593,840)	(55,025,449)	(55,457,212)	(55,889,127)	(56,320,727)
Klamath	SG-P	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)
Total Hydro Plant	SG	(465,086,162)	(467,165,088)	(469,243,548)	(471,321,542)	(473,399,048)	(475,475,623)
<b>Other Production Plant:</b>							
Pre-merger Utah	SG	-	(443,863,589)	(446,543,974)	(449,239,729)	(451,939,619)	(454,658,050)
Post-merger	SG-W	68,980,080	165,207,608	234,187,688	317,359,859	413,727,074	509,084,632
Black Cap Solar	OR	-	-	-	-	-	-
Post-merger	SG	(38,510,209)	(38,723,559)	(38,936,735)	(39,149,738)	(39,364,356)	(39,580,590)
Total Other Plant	SG	(413,938,718)	(413,938,718)	(413,938,718)	(413,938,718)	(413,938,718)	(413,938,718)
<b>Transmission Plant:</b>							
Pre-merger Pacific	SG	(360,516,097)	(361,045,462)	(361,572,568)	(362,099,415)	(362,626,003)	(363,152,332)
Pre-merger Utah	SG	(429,466,682)	(430,045,634)	(430,602,307)	(431,156,701)	(431,714,415)	(432,269,600)
Post-merger	SG	(1,073,146,219)	(1,079,792,264)	(1,086,446,160)	(1,093,111,354)	(1,099,787,944)	(1,106,523,718)
Total Transmission Plant	SG	(1,863,152,998)	(1,870,883,360)	(1,878,621,236)	(1,886,369,469)	(1,894,128,362)	(1,901,945,700)
<b>Distribution Plant:</b>							
California	CA	(142,133,469)	(142,562,544)	(142,992,609)	(143,422,670)	(143,852,731)	(144,282,792)
Oregon	OR	(1,031,404,029)	(1,033,852,572)	(1,036,305,767)	(1,038,767,992)	(1,041,244,799)	(1,043,741,484)
Washington	WA	(258,230,940)	(259,140,245)	(259,990,917)	(260,896,691)	(261,802,465)	(262,708,239)
Eastern Wyoming	WYP	(269,599,089)	(270,686,188)	(271,776,524)	(272,870,430)	(273,968,439)	(275,071,142)
Utah	UT	(1,013,856,812)	(1,018,512,865)	(1,023,186,570)	(1,027,882,953)	(1,032,603,387)	(1,037,360,106)
Idaho	ID	(150,914,978)	(151,506,008)	(152,099,781)	(152,696,586)	(153,296,766)	(153,900,438)
Western Wyoming	WYU	(59,806,386)	(59,806,386)	(59,806,386)	(59,806,386)	(59,806,386)	(59,806,386)
Total Distribution Plant	SG	(2,925,945,713)	(2,936,400,737)	(2,946,855,598)	(2,957,412,317)	(2,967,991,221)	(2,978,644,439)
<b>General Plant:</b>							
California	CA	(7,482,929)	(7,524,002)	(7,565,051)	(7,606,095)	(7,647,163)	(7,688,266)
Oregon	OR	(86,935,983)	(87,300,312)	(87,664,436)	(88,028,803)	(88,393,926)	(88,760,061)
Washington	WA	(23,256,395)	(23,301,588)	(23,346,612)	(23,391,525)	(23,436,409)	(23,481,299)
Eastern Wyoming	WYP	(23,637,554)	(23,682,329)	(23,731,408)	(23,780,488)	(23,829,571)	(23,878,656)
Utah	UT	(84,211,112)	(84,622,316)	(85,033,520)	(85,444,724)	(85,855,928)	(86,267,132)
Idaho	ID	(17,254,255)	(17,338,707)	(17,423,347)	(17,508,088)	(17,592,932)	(17,677,928)
Western Wyoming	WYU	(5,951,642)	(5,977,725)	(6,003,753)	(6,029,781)	(6,055,843)	(6,081,905)
Pre-merger Pacific	SG	(876,074)	(880,204)	(884,334)	(888,464)	(892,594)	(896,724)
Pre-merger Utah	SG	(2,969,261)	(2,971,735)	(2,974,209)	(2,976,683)	(2,979,157)	(2,981,631)
Post-merger	SG	(118,234,218)	(118,876,660)	(119,520,584)	(120,164,545)	(120,808,694)	(121,453,038)
General Office	SO	(108,802,862)	(109,445,304)	(110,087,746)	(110,730,188)	(111,372,630)	(112,015,072)
General Office	SG	(2,791,259)	(2,797,712)	(2,804,165)	(2,810,618)	(2,817,071)	(2,823,524)
General Office	SG	(115,696)	(116,633)	(117,570)	(118,506)	(119,443)	(120,380)
Customer Service	CN	(6,596,253)	(6,598,175)	(6,599,850)	(6,601,525)	(6,603,200)	(6,604,875)
Fuel Related	SE	(1,638,559)	(1,647,843)	(1,657,119)	(1,666,387)	(1,675,645)	(1,684,897)
Total General Plant	SG	(493,756,072)	(495,408,618)	(497,061,164)	(498,713,710)	(499,366,256)	(500,018,802)

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - December 2021 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Dec 2019	Adjustments	Adjusted Reserve Balance Jan 2020	Adjustments	Adjusted Reserve Balance Feb 2020	Adjustments	Adjusted Reserve Balance Mar 2020	Adjustments	Adjusted Reserve Balance Apr 2020	Adjustments	Adjusted Reserve Balance May 2020
Total Mining Plant		(9,471,372,380)	125,531,975	(9,345,840,805)	43,458,204	(9,302,382,601)	(43,889,982)	(9,346,272,483)	(44,013,617)	(9,390,286,101)	(44,219,076)	(9,434,505,177)
Total Depreciation Reserve												
<b>AMORTIZATION RESERVE</b>												
<b>Intangible Plant:</b>												
California	CA	(3,565)	(147)	(3,702)	(147)	(3,849)	(147)	(3,996)	(147)	(4,143)	(147)	(4,290)
Customer Service	CN	(142,569,251)	(967,457)	(143,536,708)	(967,271)	(144,503,979)	(967,085)	(145,471,065)	(966,899)	(146,437,964)	(966,713)	(147,404,677)
Idaho	ID	(942,377)	(1,834)	(944,211)	(1,834)	(946,044)	(1,834)	(947,878)	(1,834)	(949,712)	(1,834)	(951,546)
Pre-merger Utah	SG	(498,069)	(1,346)	(499,415)	(1,346)	(500,761)	(1,346)	(502,107)	(1,346)	(503,453)	(1,346)	(504,799)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(111,716)	(599)	(112,316)	(599)	(112,915)	(599)	(113,514)	(599)	(114,113)	(599)	(114,712)
Fuel Related	SE	61,459	61,459	122,918	61,459	184,378	61,459	245,838	61,459	307,297	61,459	368,757
Post-merger	SG	(92,892,720)	(245,578)	(93,138,298)	(244,555)	(93,382,853)	(243,532)	(93,626,384)	(242,509)	(93,869,893)	(241,485)	(94,110,378)
Hydro Relicensing	SG-P	(36,419,363)	(213,915)	(36,633,278)	(213,905)	(36,847,182)	(213,895)	(37,061,077)	(213,885)	(37,274,962)	(213,874)	(37,488,836)
Hydro Relicensing	SG-U	(6,202,167)	(24,733)	(6,226,900)	(24,733)	(6,251,633)	(24,733)	(6,276,366)	(24,733)	(6,301,099)	(24,733)	(6,325,832)
General Office	SO	(296,537,538)	(472,426)	(297,009,964)	(468,522)	(297,478,486)	(466,314)	(297,944,800)	(464,811)	(298,409,611)	(465,479)	(298,875,090)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	(52,998)	(2,683)	(55,681)	(2,683)	(58,364)	(2,683)	(61,047)	(2,683)	(63,730)	(2,682)	(66,413)
Washington	WA	(6,047)	(252)	(6,299)	(252)	(6,551)	(252)	(6,803)	(252)	(7,055)	(252)	(7,307)
Eastern Wyoming	WYP	(208,974)	4,104	(204,870)	4,125	(200,744)	4,147	(196,597)	4,169	(192,428)	4,191	(188,237)
Klamath	UT	32,081,215	-	32,081,215	-	32,081,215	-	32,081,215	-	32,081,215	-	32,081,215
General Office	SG	(26,408)	-	(26,408)	-	(26,408)	-	(26,408)	-	(26,408)	-	(26,408)
Klamath	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(618,501,718)	(1,865,407)	(620,367,125)	(1,860,262)	(622,227,387)	(1,856,812)	(624,084,199)	(1,854,068)	(625,938,267)	(1,853,495)	(627,791,762)
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(2,671,691)	(25,975)	(2,697,666)	(25,975)	(2,723,641)	(25,975)	(2,749,615)	(25,975)	(2,775,590)	(25,975)	(2,801,565)
Total Hydro Plant	SG-U	(2,671,691)	(25,975)	(2,697,666)	(25,975)	(2,723,641)	(25,975)	(2,749,615)	(25,975)	(2,775,590)	(25,975)	(2,801,565)
<b>Other Production Plant:</b>												
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>												
California	CA	(505,804)	(5)	(505,809)	(5)	(505,814)	(5)	(505,818)	(5)	(505,823)	(5)	(505,827)
General Office	CN	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Oregon	OR	(4,304,880)	(23,395)	(4,328,275)	(23,395)	(4,351,669)	(23,395)	(4,375,064)	(23,395)	(4,398,459)	(23,395)	(4,421,853)
General Office	SO	(3,584,880)	(23,696)	(3,608,576)	(23,696)	(3,632,272)	(23,696)	(3,655,968)	(23,696)	(3,679,664)	(23,696)	(3,703,360)
Utah	UT	(22,314)	(901)	(23,215)	(901)	(24,117)	(901)	(25,018)	(901)	(25,919)	(901)	(26,820)
Washington	WA	(1,730,647)	(6,603)	(1,737,250)	(6,603)	(1,743,853)	(6,603)	(1,750,456)	(6,603)	(1,757,059)	(6,603)	(1,763,662)
Eastern Wyoming	WYP	(4,376,092)	(4,262)	(4,380,354)	(4,262)	(4,384,616)	(4,262)	(4,388,878)	(4,262)	(4,393,140)	(4,262)	(4,397,403)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(14,858,389)	(58,861)	(14,917,250)	(58,861)	(14,976,112)	(58,861)	(15,034,973)	(58,861)	(15,093,835)	(58,861)	(15,152,696)
Total Amortization Reserve		(636,031,798)	(1,950,243)	(637,982,042)	(1,945,098)	(639,927,139)	(1,941,848)	(641,868,788)	(1,938,904)	(643,807,692)	(1,938,331)	(645,746,023)
<b>Total Depreciation &amp; Amortization Reserve</b>												
		(10,107,404,178)	123,581,332	(9,983,822,846)	41,513,106	(9,942,309,740)	45,831,531	(9,988,141,271)	45,952,522	(10,034,093,793)	46,157,407	(10,080,251,200)

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Description	Factor	Adjusted Reserve Balance Jun 2020		Adjusted Reserve Balance Jul 2020		Adjusted Reserve Balance Aug 2020		Adjusted Reserve Balance Sep 2020		Adjusted Reserve Balance Oct 2020		Adjustments
		Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	
<b>DEPRECIATION RESERVE</b>												
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	(2,002,627)	(791,244,088)	(2,001,413)	(793,245,502)	(2,000,200)	(795,245,702)	(1,998,987)	(797,244,689)	(1,997,773)	(799,242,462)	(1,996,560)
Pre-merger Utah	SG	(1,834,785)	(753,215,695)	(1,833,385)	(755,048,991)	(1,831,985)	(756,889,076)	(1,830,586)	(758,731,563)	(1,829,186)	(760,540,748)	(1,827,786)
Post-merger	SG	(9,920,875)	(1,584,106,498)	(9,937,820)	(1,594,064,314)	(9,949,350)	(1,604,013,664)	(9,962,436)	(1,613,956,162)	(9,977,320)	(1,623,893,482)	(9,996,688)
Geothermal - Blundell	SG	(90,512)	(10,890,971)	(90,512)	(10,961,464)	(90,512)	(11,071,936)	(90,512)	(11,162,508)	(90,512)	(11,253,020)	(90,512)
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-
Pollution Control - Cholla	SG	-	-	-	-	-	-	-	-	-	-	-
Total Steam Plant	SG	(14,945,500)	(259,663,294)	(14,979,453)	(260,959,617)	(14,967,991)	(262,055,561)	(14,958,148)	(263,151,126)	(14,949,978)	(264,246,312)	(14,946,552)
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	(305,326)	(145,662,799)	(305,232)	(145,968,030)	(305,138)	(146,273,168)	(305,044)	(146,578,211)	(304,950)	(146,883,161)	(304,856)
Pre-merger Utah	SG	(88,106)	(31,709,914)	(88,048)	(31,797,963)	(87,991)	(31,885,954)	(87,934)	(31,973,888)	(87,877)	(32,061,765)	(87,820)
Post-merger	SG-P	(52,478)	(147,752,106)	(1,254,167)	(149,006,273)	(1,254,925)	(150,261,198)	(1,255,797)	(151,516,995)	(1,257,095)	(152,774,090)	(1,266,855)
Post-merger	SG-U	(431,522)	(66,752,249)	(431,781)	(67,184,030)	(432,259)	(67,616,289)	(432,737)	(68,048,689)	(433,215)	(68,480,348)	(433,693)
Klamath	SG-P	-	(94,475,988)	-	(94,475,988)	-	(94,475,988)	-	(94,475,988)	-	(94,475,988)	-
Total Hydro Plant	SG	(877,432)	(476,353,054)	(2,079,229)	(478,432,283)	(2,080,314)	(480,512,597)	(2,081,175)	(482,593,771)	(2,082,005)	(484,675,776)	(2,082,836)
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	(2,763,282)	(460,185,628)	(2,762,369)	(462,947,996)	(2,758,667)	(465,706,663)	(2,754,961)	(468,461,204)	(2,749,667)	(471,210,871)	(2,744,783)
Post-merger	SG-W	(4,136,799)	300,810,733	(4,136,541)	296,674,192	(4,136,282)	292,537,910	(4,136,024)	288,401,886	(4,135,766)	284,268,772	(4,135,508)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(216,095)	(39,796,884)	(216,215)	(40,012,899)	(216,301)	(40,229,200)	(216,387)	(40,445,328)	(216,473)	(40,661,356)	(216,559)
Total Other Plant	SG	(7,116,175)	(139,171,579)	(7,115,124)	(140,266,704)	(7,111,250)	(141,395,953)	(7,107,328)	(142,532,412)	(7,103,413)	(143,735,018)	(7,100,441)
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	(526,070)	(363,678,402)	(525,811)	(364,204,213)	(525,552)	(364,729,765)	(525,293)	(365,255,057)	(525,034)	(365,780,091)	(524,775)
Pre-merger Utah	SG	(6,812,413)	(1,113,356,131)	(6,843,960)	(1,120,179,911)	(6,888,662)	(1,127,038,373)	(6,933,364)	(1,133,911,116)	(6,978,066)	(1,140,802,380)	(6,999,440)
Post-merger	SG	(7,893,238)	(1,909,838,938)	(7,923,667)	(1,917,762,805)	(7,954,096)	(1,925,700,616)	(7,984,525)	(1,933,638,427)	(7,999,954)	(1,941,576,238)	(7,999,954)
Total Transmission Plant	SG	(15,211,711)	(2,386,873,471)	(15,202,834)	(2,386,873,471)	(15,202,834)	(2,386,873,471)	(15,202,834)	(2,386,873,471)	(15,202,834)	(2,386,873,471)	(15,202,834)
<b>Distribution Plant:</b>												
California	CA	(449,175)	(144,748,362)	(459,156)	(145,207,518)	(469,137)	(145,666,674)	(479,118)	(146,126,030)	(489,100)	(146,595,582)	(470,225)
Oregon	OR	(2,516,856)	(1,046,258,340)	(2,534,832)	(1,048,793,172)	(2,553,051)	(1,051,346,223)	(2,571,270)	(1,053,919,862)	(2,589,489)	(1,056,512,296)	(2,607,063)
Washington	WA	(926,575)	(263,723,223)	(929,928)	(264,653,151)	(933,424)	(265,586,574)	(936,920)	(266,520,537)	(940,416)	(267,454,510)	(943,912)
Eastern Wyoming	WYP	(1,107,767)	(276,178,908)	(1,112,645)	(277,291,553)	(1,117,545)	(278,404,998)	(1,122,477)	(279,518,576)	(1,127,367)	(280,632,164)	(1,132,257)
Utah	UT	(4,803,057)	(1,042,163,163)	(4,843,180)	(1,047,006,343)	(4,883,303)	(1,051,853,787)	(4,923,426)	(1,056,707,231)	(4,963,549)	(1,061,561,675)	(4,999,672)
Idaho	ID	(607,386)	(154,507,825)	(611,316)	(155,119,141)	(615,301)	(155,734,442)	(619,285)	(156,353,627)	(623,269)	(156,978,812)	(627,263)
Western Wyoming	WYU	(333,629)	(61,809,062)	(333,569)	(62,142,631)	(333,508)	(62,476,139)	(333,448)	(62,809,587)	(333,388)	(63,142,975)	(333,328)
Total Distribution Plant	CA	(10,744,445)	(2,989,388,883)	(10,824,625)	(3,000,213,508)	(10,903,420)	(3,011,116,928)	(10,984,656)	(3,022,101,584)	(11,065,900)	(3,033,155,284)	(11,123,381)
<b>General Plant:</b>												
California	CA	(41,137)	(7,729,403)	(41,171)	(7,770,574)	(41,207)	(7,811,781)	(41,243)	(7,853,003)	(41,279)	(7,894,223)	(41,315)
Oregon	OR	(367,105)	(89,127,166)	(368,042)	(89,495,208)	(368,979)	(89,864,284)	(369,916)	(90,234,102)	(370,853)	(90,603,837)	(371,790)
Washington	WA	(44,891)	(23,526,190)	(44,891)	(23,571,081)	(44,891)	(23,615,997)	(44,891)	(23,660,913)	(44,891)	(23,705,829)	(44,891)
Eastern Wyoming	WYP	(47,795)	(23,920,758)	(48,227)	(23,968,985)	(48,659)	(24,017,882)	(49,091)	(24,066,808)	(49,523)	(24,115,734)	(49,955)
Utah	UT	(414,172)	(89,686,218)	(415,245)	(90,101,463)	(416,318)	(90,517,881)	(417,391)	(90,933,565)	(418,464)	(91,350,110)	(419,537)
Idaho	ID	(85,237)	(17,763,165)	(85,465)	(17,848,630)	(85,693)	(17,934,322)	(85,921)	(18,020,256)	(86,149)	(18,106,430)	(86,376)
Western Wyoming	WYU	(25,807)	(6,107,312)	(25,752)	(6,133,065)	(25,697)	(6,158,762)	(25,642)	(6,184,404)	(25,587)	(6,209,991)	(25,532)
Pre-merger Pacific	SG	7,973	(2,828,543)	7,993	(2,836,550)	8,014	(2,844,557)	8,034	(2,852,564)	8,055	(2,860,571)	8,075
Pre-merger Utah	SG	(2,379)	(2,983,779)	(2,384)	(2,986,143)	(2,389)	(2,988,507)	(2,394)	(2,990,871)	(2,399)	(2,993,235)	(2,404)
Post-merger	SG	(645,552)	(122,098,610)	(646,960)	(122,745,570)	(648,368)	(123,392,530)	(649,776)	(124,039,490)	(651,184)	(124,686,450)	(652,592)
General Office	SO	(44,363)	(109,028,802)	(47,625)	(109,076,327)	(50,887)	(109,124,852)	(54,149)	(109,173,377)	(57,411)	(109,221,902)	(60,673)
General Office	SO	(6,296)	(2,829,906)	(6,265)	(2,835,771)	(6,234)	(2,841,636)	(6,203)	(2,847,501)	(6,172)	(2,853,366)	(6,141)
General Office	SO	(937)	(121,319)	(937)	(122,257)	(937)	(123,194)	(937)	(124,131)	(937)	(125,068)	(937)
Customer Service	CG	63,516	(6,227,470)	64,204	(6,163,266)	64,892	(6,099,062)	65,580	(6,034,858)	66,268	(5,970,654)	66,956
Fuel Related	SE	(9,243)	(1,694,139)	(9,234)	(1,703,373)	(9,225)	(1,712,607)	(9,216)	(1,721,841)	(9,207)	(1,731,075)	(9,198)
Total General Plant	CA	(1,663,424)	(503,672,482)	(1,669,981)	(505,342,463)	(1,676,538)	(507,012,444)	(1,683,095)	(508,643,425)	(1,689,652)	(510,254,406)	(1,696,209)
<b>Mining Plant:</b>												
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-

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Description	Factor	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	
		Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Oct 2020	Oct 2020	Oct 2020	Oct 2020	Oct 2020	
		Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	
<b>Total Mining Plant</b>												
Total Depreciation Reserve		(43,240,213)	(9,477,745,390)	(44,592,080)	(9,522,337,470)	(44,682,285)	(9,587,019,755)	(44,775,201)	(9,611,794,956)	109,982,574	(9,501,812,382)	(44,579,258)
<b>AMORTIZATION RESERVE</b>												
<b>Intangible Plant:</b>												
California	CA	(147)	(4,437)	(147)	(4,584)	(147)	(4,731)	(147)	(4,878)	(147)	(5,026)	(147)
Customer Service	CN	(966,527)	(148,371,204)	(966,341)	(149,337,945)	(966,155)	(150,303,700)	(965,969)	(151,269,669)	(965,783)	(152,235,452)	(965,597)
Idaho	ID	(1,834)	(953,379)	(1,834)	(955,213)	(1,834)	(957,046)	(1,834)	(958,880)	(1,834)	(960,714)	(1,833)
Pre-merger Utah	SG	(1,346)	(506,145)	(1,346)	(507,490)	(1,346)	(508,836)	(1,346)	(510,182)	(1,346)	(511,528)	(1,346)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(599)	(115,311)	(599)	(115,910)	(599)	(116,508)	(599)	(117,107)	(599)	(117,706)	(599)
Fuel Related	SE	61,459	368,756	61,459	430,216	61,459	491,675	61,459	553,134	61,459	614,594	61,459
Post-merger	SG	(240,462)	(94,350,840)	(239,439)	(94,590,279)	(238,416)	(94,828,694)	(237,392)	(95,066,087)	(236,369)	(95,302,456)	(235,346)
Hydro Relicensing	SG-P	(213,864)	(37,702,700)	(213,854)	(37,916,555)	(213,844)	(38,130,399)	(213,834)	(38,344,233)	(213,824)	(38,558,057)	(213,814)
Hydro Relicensing	SG-U	(24,733)	(6,350,565)	(24,733)	(6,375,298)	(24,733)	(6,400,031)	(24,733)	(6,424,764)	(24,733)	(6,449,497)	(24,733)
General Office	SO	(480,005)	(299,355,096)	(485,507)	(299,850,603)	(488,604)	(300,349,207)	(500,400)	(300,849,606)	(501,452)	(301,351,059)	(501,220)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	(2,682)	(69,095)	(2,682)	(71,777)	(2,682)	(74,458)	(2,681)	(77,140)	(2,681)	(79,821)	(2,681)
Washington	WA	(252)	(7,559)	(252)	(8,063)	(252)	(8,567)	(252)	(9,071)	(252)	(9,575)	(252)
Eastern Wyoming	WYP	4,213	(184,025)	4,234	(179,790)	4,256	(175,534)	4,278	(171,256)	4,300	(166,956)	4,322
Klamath	UT	-	32,081,215	-	32,081,215	-	32,081,215	-	32,081,215	-	32,081,215	-
General Office	SG	-	(26,408)	-	(26,408)	-	(26,408)	-	(26,408)	-	(26,408)	-
Klamath	SG-P	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(1,866,780)	(629,658,542)	(1,881,039)	(631,539,581)	(1,882,895)	(633,422,477)	(1,883,448)	(635,305,926)	(1,883,261)	(637,189,187)	(1,881,787)
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(25,975)	(2,827,539)	(25,975)	(2,853,514)	(25,975)	(2,879,488)	(25,975)	(2,905,463)	(25,975)	(2,931,438)	(25,975)
Total Hydro Plant		(25,975)	(2,827,539)	(25,975)	(2,853,514)	(25,975)	(2,879,488)	(25,975)	(2,905,463)	(25,975)	(2,931,438)	(25,975)
<b>Other Production Plant:</b>												
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>												
California	CA	(5)	(505,832)	(5)	(505,837)	(5)	(505,841)	(5)	(505,846)	(5)	(505,850)	(5)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(23,395)	(4,445,246)	(23,395)	(4,468,643)	(23,395)	(4,492,037)	(23,395)	(4,515,432)	(23,395)	(4,538,827)	(23,395)
General Office	SO	(23,696)	(3,727,056)	(23,696)	(3,750,753)	(23,696)	(3,774,449)	(23,696)	(3,798,145)	(23,696)	(3,821,841)	(23,696)
Utah	UT	(901)	(27,721)	(901)	(28,622)	(901)	(29,523)	(901)	(30,424)	(901)	(31,325)	(901)
Washington	WA	(6,603)	(1,770,265)	(6,603)	(1,776,868)	(6,603)	(1,783,471)	(6,603)	(1,790,074)	(6,603)	(1,796,677)	(6,603)
Eastern Wyoming	WYP	(4,282)	(4,401,665)	(4,282)	(4,405,927)	(4,282)	(4,410,189)	(4,282)	(4,414,451)	(4,282)	(4,418,713)	(4,282)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(58,861)	(15,211,557)	(58,861)	(15,270,419)	(58,861)	(15,329,280)	(58,861)	(15,388,142)	(58,861)	(15,447,003)	(58,861)
<b>Total Amortization Reserve</b>		(1,951,616)	(647,697,639)	(1,965,875)	(649,663,514)	(1,967,731)	(651,631,245)	(1,968,286)	(653,599,531)	(1,968,097)	(655,567,628)	(1,966,623)
<b>Total Depreciation &amp; Amortization Reserve</b>												
		(45,191,829)	(10,125,443,029)	(46,557,955)	(10,172,000,984)	(46,650,017)	(10,218,651,001)	(46,743,486)	(10,265,394,487)	108,014,478	(10,157,380,010)	(46,545,980)

Description	Factor	Adjusted Reserve Balance Nov 2020		Adjusted Reserve Balance Dec 2020		Adjusted Reserve Balance Jan 2021		Adjusted Reserve Balance Feb 2021		Adjusted Reserve Balance Mar 2021		Adjusted Reserve Balance Apr 2021	
		Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments
<b>DEPRECIATION RESERVE</b>													
<b>Steam Production Plant:</b>													
Pre-merger Pacific	SG	(801,239,022)	(1,995,346)	(803,234,368)	(3,735,206)	(806,969,664)	(3,733,233)	(810,702,898)	(3,731,171)	(814,434,068)	(3,729,108)	(818,163,176)	(3,728,108)
Pre-merger Utah	SG	(762,368,584)	(1,826,387)	(764,194,971)	(2,537,401)	(766,732,373)	(2,535,592)	(769,267,914)	(2,533,782)	(771,801,697)	(2,531,973)	(774,333,669)	(2,530,973)
Post-merger	SG	(1,633,830,368)	(9,384,726)	(1,643,215,094)	(16,369,641)	(1,660,324,734)	(16,489,446)	(1,676,820,182)	(16,480,230)	(1,693,300,412)	(16,466,977)	(1,709,769,380)	(16,455,977)
Geothermal - Blundell	SG	(11,343,532)	(90,512)	(11,434,044)	(130,061)	(11,564,705)	(130,661)	(11,695,366)	(130,661)	(11,826,027)	(130,661)	(11,956,689)	(130,661)
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control - Cholla	SG	(265,341,120)	(1,094,429)	(266,435,549)	-	(266,435,549)	-	(266,435,549)	-	(266,435,549)	-	(266,435,549)	-
Post-merger - Cholla	SG	(3,474,122,576)	(14,991,400)	(3,489,113,976)	(22,913,000)	(3,512,026,976)	(22,694,934)	(3,534,921,910)	(22,876,844)	(3,557,797,754)	(22,860,719)	(3,580,658,473)	(22,860,719)
Total Steam Plant		(4,747,188,017)	(14,991,400)	(4,762,179,417)	(22,913,000)	(4,785,092,417)	(22,694,934)	(4,807,787,351)	(22,876,844)	(4,830,684,301)	(22,860,719)	(4,853,585,250)	(22,860,719)
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	(147,188,017)	(304,762)	(147,492,779)	(289,836)	(147,782,615)	(289,746)	(148,072,361)	(289,656)	(148,362,017)	(289,566)	(148,651,583)	(289,566)
Pre-merger Utah	SG	(32,149,585)	(87,763)	(32,237,348)	(87,188)	(32,324,516)	(87,111)	(32,411,627)	(87,054)	(32,498,681)	(86,997)	(32,585,678)	(86,997)
Post-merger	SG-U	(154,040,945)	(1,288,766)	(155,329,711)	(1,214,095)	(156,543,807)	(1,213,573)	(157,757,380)	(1,213,051)	(158,970,431)	(1,212,596)	(160,183,027)	(1,212,596)
Post-merger	SG-P	(58,917,382)	(443,120)	(59,360,503)	(518,279)	(59,878,782)	(517,946)	(60,396,728)	(517,614)	(60,914,342)	(517,281)	(61,431,623)	(517,281)
Klamath	SG-P	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)	(94,475,988)
Total Hydro Plant		(486,771,917)	(2,124,411)	(488,896,328)	(2,108,379)	(491,005,707)	(2,108,377)	(493,114,054)	(2,107,375)	(495,221,459)	(2,106,440)	(497,327,859)	(2,106,440)
<b>Other Production Plant:</b>													
Pre-merger Utah	SG	(473,955,654)	(2,742,256)	(476,697,910)	(3,649,361)	(480,347,273)	(3,643,634)	(483,990,907)	(3,637,832)	(487,628,738)	(3,631,827)	(491,303,566)	(3,631,827)
Post-merger	SG-W	435,392,650	35,166,637	470,559,287	(5,483,784)	465,075,503	(5,482,828)	459,592,675	(5,481,872)	454,110,803	(5,480,916)	448,629,888	(5,480,916)
Black Cap Solar	OR	(40,877,064)	(2,215,608)	(43,092,672)	(288,380)	(43,381,053)	(288,161)	(43,669,214)	(287,942)	(43,957,356)	(287,723)	(44,244,879)	(287,723)
Post-merger	SG	(79,440,069)	32,208,771	(47,231,297)	(9,421,525)	(56,652,823)	(9,414,623)	(66,067,446)	(9,407,646)	(75,475,091)	(9,404,466)	(84,918,557)	(9,404,466)
Total Other Plant		(82,283,487)	32,208,771	(50,074,716)	(9,421,525)	(58,678,320)	(9,414,623)	(68,677,170)	(9,407,646)	(78,867,744)	(9,404,466)	(88,876,641)	(9,404,466)
<b>Transmission Plant:</b>													
Pre-merger Pacific	SG	(366,304,866)	(524,516)	(366,829,381)	(603,729)	(367,333,110)	(603,478)	(367,836,588)	(603,226)	(368,339,814)	(602,975)	(368,842,789)	(602,975)
Pre-merger Utah	SG	(435,590,983)	(551,879)	(436,142,862)	(629,610)	(436,772,472)	(629,342)	(437,404,114)	(629,074)	(438,035,388)	(628,807)	(438,666,393)	(628,807)
Post-merger	SG	(1,477,761,819)	(7,094,105)	(1,484,855,924)	(6,949,929)	(1,491,805,853)	(6,804,710)	(1,498,710,563)	(6,659,502)	(1,505,570,065)	(6,514,293)	(1,512,425,358)	(6,514,293)
Total Transmission Plant		(1,949,657,668)	(8,130,500)	(1,957,928,174)	(7,983,468)	(1,965,771,645)	(7,994,530)	(1,973,947,264)	(8,007,909)	(1,982,445,267)	(8,021,350)	(1,990,934,540)	(8,021,350)
<b>Distribution Plant:</b>													
California	CA	(147,076,207)	(471,683)	(147,547,890)	(473,513)	(148,021,403)	(476,006)	(148,497,409)	(480,724)	(148,978,133)	(486,220)	(149,466,354)	(486,220)
Oregon	OR	(1,059,114,879)	(2,624,007)	(1,061,738,886)	(2,753,257)	(1,064,492,143)	(2,758,445)	(1,067,250,588)	(2,770,803)	(1,070,021,391)	(2,782,276)	(1,072,813,666)	(2,782,276)
Washington	WA	(268,399,112)	(943,099)	(269,342,211)	(938,785)	(270,278,995)	(933,440)	(271,216,345)	(933,129)	(272,155,564)	(932,876)	(273,097,696)	(932,876)
Eastern Wyoming	WYP	(281,795,041)	(1,138,306)	(282,933,347)	(985,185)	(283,918,532)	(987,712)	(284,906,244)	(990,590)	(285,896,833)	(993,932)	(286,890,766)	(993,932)
Utah	UT	(1,066,809,895)	(5,058,592)	(1,071,868,487)	(4,912,011)	(1,076,780,498)	(4,838,025)	(1,081,718,523)	(4,866,089)	(1,086,684,612)	(4,897,006)	(1,091,681,618)	(4,897,006)
Idaho	ID	(157,807,877)	(640,455)	(158,448,332)	(612,923)	(158,861,206)	(617,123)	(159,278,329)	(621,623)	(160,089,952)	(626,465)	(160,726,417)	(626,465)
Western Wyoming	WYU	(63,476,303)	(333,267)	(63,809,570)	(296,028)	(64,105,598)	(295,974)	(64,401,572)	(295,920)	(64,697,492)	(295,866)	(64,993,358)	(295,866)
Total Distribution Plant		(3,044,279,284)	(11,209,409)	(3,055,488,693)	(10,969,701)	(3,066,458,375)	(11,010,726)	(3,077,469,100)	(11,064,878)	(3,088,533,978)	(11,135,836)	(3,099,689,874)	(11,135,836)
<b>General Plant:</b>													
California	CA	(7,935,430)	(41,318)	(7,976,748)	(49,974)	(8,026,722)	(49,933)	(8,077,696)	(49,888)	(8,128,670)	(50,051)	(8,179,644)	(50,051)
Oregon	OR	(90,979,462)	(374,297)	(91,353,759)	(443,018)	(91,728,056)	(443,018)	(92,102,353)	(443,018)	(92,476,650)	(443,018)	(92,850,947)	(443,018)
Washington	WA	(23,751,280)	(45,999)	(23,797,279)	(56,385)	(23,843,278)	(56,385)	(23,889,277)	(56,385)	(23,935,276)	(56,385)	(23,981,275)	(56,385)
Eastern Wyoming	WYP	(24,171,495)	(52,537)	(24,217,494)	(63,023)	(24,263,493)	(63,023)	(24,309,492)	(63,023)	(24,355,491)	(63,023)	(24,401,490)	(63,023)
Utah	UT	(91,775,525)	(452,537)	(92,227,062)	(616,872)	(92,678,599)	(616,872)	(93,130,136)	(616,872)	(93,581,673)	(616,872)	(94,033,210)	(616,872)
Idaho	ID	(18,192,962)	(93,338)	(18,286,300)	(119,211)	(18,405,511)	(119,211)	(18,524,722)	(119,211)	(18,643,933)	(119,211)	(18,763,344)	(119,211)
Western Wyoming	WYU	(6,235,523)	(25,477)	(6,261,001)	(32,011)	(6,286,479)	(32,011)	(6,311,957)	(32,011)	(6,337,435)	(32,011)	(6,362,913)	(32,011)
Pre-merger Pacific	SG	(788,372)	8,068	(796,440)	7,759	(804,508)	7,450	(812,576)	7,141	(820,644)	6,832	(828,712)	6,523
Pre-merger Utah	SG	(2,895,448)	(2,289)	(2,900,737)	(4,338)	(2,906,026)	(4,338)	(2,911,315)	(4,338)	(2,916,604)	(4,338)	(2,921,893)	(4,338)
Post-merger	SG	(123,346,227)	(662,945)	(124,009,172)	(736,136)	(124,672,117)	(736,136)	(125,337,062)	(736,136)	(126,002,007)	(736,136)	(126,666,952)	(736,136)
General Office	SO	(109,320,069)	(76,275)	(109,396,344)	(185,280)	(109,472,619)	(185,280)	(109,548,894)	(185,280)	(109,625,169)	(185,280)	(109,701,444)	(185,280)
General Office	SG	(2,860,069)	(6,108)	(2,866,177)	(7,691)	(2,872,285)	(7,691)	(2,878,393)	(7,691)	(2,884,501)	(7,691)	(2,890,609)	(7,691)
General Office	SG	(126,006)	(937)	(126,943)	(981)	(127,880)	(981)	(128,817)	(981)	(129,754)	(981)	(130,691)	(981)
Customer Service	CN	(5,899,574)	67,642	(5,967,216)	62,063	(6,034,858)	56,484	(6,102,500)	50,905	(6,170,142)	45,326	(6,237,784)	39,747
Fuel Related	SE	(1,740,226)	(9,192)	(1,749,418)	(11,064)	(1,758,610)	(11,064)	(1,767,802)	(11,064)	(1,777,000)	(11,064)	(1,786,192)	(11,064)
Total General Plant		(512,120,126)	(1,768,572)	(513,888,708)	(2,276,648)	(515,656,354)	(2,277,886)	(517,424,000)	(2,279,124)	(519,191,646)	(2,280,362)	(520,959,292)	(2,281,599)
<b>Mining Plant:</b>													
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-	-

Rocky Mountain Power  
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Description	Factor	Adjusted Reserve Balance Nov 2020	Adjusted Reserve Balance Dec 2020	Adjusted Reserve Balance Jan 2021	Adjusted Reserve Balance Feb 2021	Adjusted Reserve Balance Mar 2021	Adjusted Reserve Balance Apr 2021
Total Mining Plant		-	-	-	-	-	-
<b>Total Depreciation Reserve</b>		(9,546,391,640)	(9,552,407,160)	(9,608,080,879)	(9,663,781,954)	(9,719,526,226)	(9,775,379,382)
		(6,015,521)	(55,673,118)	(9,608,080,879)	(55,701,076)	(55,744,272)	(55,853,156)
		(153,201,049)	(5,415)	(155,131,664)	(6,091)	(6,429)	(6,767)
		(965,411)	(965,225)	(966,214)	(968,047)	(969,881)	(971,714)
		(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)
		(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)
		(118,304)	(118,304)	(119,601)	(120,266)	(120,931)	(121,596)
		61,459	737,513	798,972	860,431	921,891	983,350
		(95,537,802)	(95,772,125)	(96,005,424)	(96,237,701)	(96,468,954)	(96,699,184)
		(38,771,871)	(38,985,675)	(39,199,469)	(39,413,252)	(39,627,026)	(39,840,790)
		(24,733)	(24,733)	(24,733)	(24,733)	(24,733)	(24,733)
		(6,474,230)	(6,498,963)	(6,523,696)	(6,548,429)	(6,573,162)	(6,597,895)
		(301,852,278)	(302,379,202)	(302,929,613)	(303,476,206)	(304,020,668)	(304,563,501)
		(82,502)	(85,183)	(87,863)	(90,543)	(93,223)	(95,903)
		(8,819)	(9,071)	(9,323)	(9,575)	(9,827)	(10,079)
		(162,635)	(158,291)	(153,926)	(149,559)	(145,190)	(140,700)
		32,081,215	32,081,215	32,081,215	32,081,215	32,081,215	32,081,215
		(26,408)	(26,408)	(26,408)	(26,408)	(26,408)	(26,408)
		(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)	(74,111,750)
		(639,070,973)	(640,977,351)	(642,906,104)	(644,829,796)	(646,750,117)	(648,667,567)
		(1,906,378)	(1,928,752)	(1,923,693)	(1,920,321)	(1,917,450)	(1,914,579)
		(2,957,412)	(2,983,387)	(3,009,362)	(3,035,336)	(3,061,311)	(3,087,286)
		(2,957,412)	(2,983,387)	(3,009,362)	(3,035,336)	(3,061,311)	(3,087,286)
		-	-	-	-	-	-
		-	-	-	-	-	-
		(505,855)	(505,860)	(505,864)	(505,869)	(505,873)	(505,878)
		(333,771)	(333,771)	(333,771)	(333,771)	(333,771)	(333,771)
		(4,562,222)	(4,585,616)	(4,609,011)	(4,632,406)	(4,655,800)	(4,679,195)
		(3,845,537)	(3,869,233)	(3,892,929)	(3,916,625)	(3,940,321)	(3,964,017)
		(32,222)	(33,127)	(34,028)	(34,929)	(35,830)	(36,731)
		(1,803,280)	(1,809,883)	(1,816,486)	(1,823,089)	(1,829,692)	(1,836,295)
		(4,422,975)	(4,427,237)	(4,431,499)	(4,435,761)	(4,440,023)	(4,444,286)
		(15,505,865)	(15,564,726)	(15,623,588)	(15,682,449)	(15,741,311)	(15,800,172)
		(657,534,250)	(659,525,464)	(661,539,053)	(663,547,582)	(665,552,739)	(667,555,025)
		(8,006,735)	(10,211,932,625)	(10,269,619,932)	(10,327,329,536)	(10,385,078,965)	(10,442,934,407)
		(6,006,735)	(10,211,932,625)	(10,269,619,932)	(10,327,329,536)	(10,385,078,965)	(10,442,934,407)
		(6,006,735)	(10,211,932,625)	(10,269,619,932)	(10,327,329,536)	(10,385,078,965)	(10,442,934,407)

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Description	Factor	Adjusted Reserve Balance May 2021		Adjusted Reserve Balance Jun 2021		Adjusted Reserve Balance Jul 2021		Adjusted Reserve Balance Aug 2021		Adjusted Reserve Balance Sep 2021		Adjustments
		Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	
<b>DEPRECIATION RESERVE</b>												
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	(3,727,045)	(821,890,221)	(3,724,982)	(825,615,204)	(3,722,920)	(829,338,123)	(3,720,857)	(833,059,980)	(3,718,794)	(836,777,774)	(3,716,731)
Post-merger Utah	SG	(2,530,163)	(776,963,632)	(2,528,363)	(779,302,186)	(2,526,544)	(781,919,730)	(2,524,734)	(784,443,484)	(2,522,925)	(786,966,369)	(2,521,115)
Post-merger	SG	(16,489,738)	(1,726,289,127)	(16,392,997)	(1,742,862,124)	(16,346,605)	(1,759,508,729)	(16,335,246)	(1,776,143,976)	(16,323,866)	(1,792,767,841)	(16,312,653)
Geothermal - Blundell	SG	(131,298)	(12,067,986)	(131,934)	(12,219,920)	(131,934)	(12,351,654)	(131,934)	(12,483,769)	(131,934)	(12,615,723)	(131,934)
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-
Pollution Control - Cholla	SG	-	-	-	-	-	-	-	-	-	-	-
Total Steam Plant	SG	(22,888,243)	(3,603,546,716)	(22,978,267)	(3,626,524,984)	(23,028,002)	(3,649,552,986)	(23,012,772)	(3,672,565,758)	(22,997,519)	(3,695,563,276)	(22,982,434)
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	(289,476)	(148,941,059)	(289,386)	(149,230,445)	(289,296)	(149,519,741)	(289,206)	(149,806,946)	(289,115)	(150,096,062)	(289,025)
Pre-merger Utah	SG	(86,940)	(32,672,619)	(86,884)	(32,759,502)	(86,827)	(32,846,329)	(86,770)	(32,933,099)	(86,713)	(33,019,812)	(86,656)
Post-merger	SG-P	(1,212,141)	(161,395,166)	(1,216,658)	(162,611,826)	(1,221,237)	(163,833,063)	(1,221,644)	(165,054,708)	(1,221,989)	(166,276,697)	(1,225,533)
Post-merger	SG-U	(516,948)	(61,948,571)	(516,615)	(62,465,186)	(516,283)	(62,981,469)	(515,950)	(63,497,419)	(515,623)	(64,022,081)	(515,296)
Klamath	SG-P	-	(94,475,988)	-	(94,475,988)	-	(94,475,988)	-	(94,475,988)	-	(94,475,988)	-
Total Hydro Plant	SG	(2,105,505)	(489,433,405)	(2,109,542)	(501,542,947)	(2,113,642)	(503,656,589)	(2,117,570)	(505,770,159)	(2,121,480)	(507,892,639)	(2,125,398)
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(3,713,937)	(495,017,502)	(3,711,181)	(498,728,683)	(3,706,468)	(502,435,151)	(3,700,981)	(506,136,132)	(3,695,493)	(509,831,625)	(3,690,005)
Post-merger Wind	SG-W	(5,479,959)	443,149,928	(5,479,003)	437,670,925	(5,478,047)	432,192,878	(5,477,091)	426,715,787	(5,476,135)	421,239,652	(5,475,179)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(287,504)	(42,532,383)	(287,329)	(42,819,712)	(287,154)	(43,106,866)	(286,979)	(43,393,801)	(286,804)	(43,680,517)	(286,629)
Total Other Plant	SG	(9,481,400)	(64,389,957)	(9,477,513)	(103,877,470)	(9,473,670)	(113,349,140)	(9,469,823)	(122,814,147)	(9,466,034)	(132,272,491)	(9,462,281)
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	(502,723)	(369,345,512)	(502,472)	(369,847,983)	(502,220)	(370,350,203)	(501,969)	(370,852,172)	(501,717)	(371,353,890)	(501,466)
Pre-merger Utah	SG	(527,939)	(436,767,244)	(527,471)	(439,314,715)	(527,004)	(439,841,718)	(526,536)	(440,368,294)	(526,068)	(440,894,322)	(525,600)
Post-merger	SG	(7,023,616)	(1,189,716,956)	(7,064,891)	(1,196,781,847)	(7,103,795)	(1,203,856,642)	(7,143,414)	(1,211,020,056)	(7,182,061)	(1,218,184,117)	(7,199,217)
Total Transmission Plant	SG	(8,054,278)	(1,997,849,712)	(8,094,834)	(2,005,944,545)	(8,133,019)	(2,014,077,564)	(8,172,514)	(2,022,240,463)	(8,211,847)	(2,030,432,329)	(8,221,283)
<b>Distribution Plant:</b>												
California	CA	(487,085)	(149,963,438)	(505,700)	(150,469,138)	(514,282)	(150,983,420)	(523,164)	(151,506,584)	(529,890)	(152,036,474)	(535,033)
Oregon	OR	(2,821,775)	(1,075,635,441)	(2,850,458)	(1,078,485,899)	(2,878,897)	(1,081,364,796)	(2,908,265)	(1,084,273,061)	(2,927,433)	(1,087,200,495)	(2,940,961)
Washington	WA	(959,845)	(274,057,541)	(977,583)	(275,035,124)	(991,265)	(276,016,390)	(994,943)	(277,001,338)	(997,594)	(277,986,327)	(999,409)
Eastern Wyoming	WYP	(1,009,107)	(287,899,673)	(1,024,624)	(288,924,496)	(1,028,591)	(289,953,087)	(1,032,591)	(290,985,677)	(1,036,665)	(292,022,343)	(1,040,152)
Utah	UT	(5,048,621)	(1,086,730,239)	(5,103,014)	(1,101,833,253)	(5,138,534)	(1,116,937,887)	(5,173,499)	(1,132,043,288)	(5,208,350)	(1,147,151,636)	(5,234,919)
Idaho	ID	(631,495)	(161,357,911)	(636,793)	(161,994,705)	(642,121)	(162,636,825)	(647,457)	(163,284,282)	(652,822)	(163,937,104)	(657,779)
Western Wyoming	WYU	(295,812)	(65,289,170)	(295,758)	(65,584,928)	(295,704)	(65,880,633)	(295,650)	(66,176,283)	(295,596)	(66,471,879)	(295,542)
Total Distribution Plant	SG	(11,263,739)	(3,110,933,613)	(11,393,931)	(3,122,327,544)	(11,479,394)	(3,133,806,938)	(11,565,568)	(3,145,372,506)	(11,656,351)	(3,157,008,857)	(11,693,795)
<b>General Plant:</b>												
California	CA	(50,136)	(8,226,857)	(50,218)	(8,277,075)	(50,299)	(8,327,374)	(50,379)	(8,377,900)	(50,459)	(8,428,621)	(50,539)
Oregon	OR	(444,973)	(93,571,579)	(446,003)	(94,017,582)	(447,033)	(94,464,615)	(448,063)	(94,912,894)	(449,093)	(95,362,461)	(450,123)
Washington	WA	(56,336)	(24,078,698)	(56,419)	(24,135,118)	(56,503)	(24,191,620)	(56,587)	(24,248,217)	(56,671)	(24,304,830)	(56,754)
Eastern Wyoming	WYP	(84,849)	(24,648,587)	(85,232)	(24,733,818)	(85,615)	(24,819,374)	(85,997)	(24,905,281)	(86,380)	(24,991,812)	(86,763)
Utah	UT	(635,329)	(95,358,943)	(639,144)	(95,997,987)	(643,000)	(96,638,773)	(646,856)	(97,284,201)	(650,712)	(97,930,747)	(654,568)
Idaho	ID	(121,283)	(18,887,427)	(121,840)	(19,009,266)	(122,429)	(19,131,695)	(123,006)	(19,254,701)	(123,583)	(19,379,297)	(124,160)
Western Wyoming	WYU	(31,729)	(6,420,465)	(31,726)	(6,459,211)	(31,669)	(6,498,000)	(31,612)	(6,536,746)	(31,555)	(6,575,492)	(31,498)
Pre-merger Pacific	SG	7,836	(741,307)	7,857	(738,451)	7,877	(735,573)	7,898	(732,719)	7,919	(729,875)	7,940
Pre-merger Utah	SG	(4,267)	(3,019,295)	(4,250)	(3,023,985)	(4,233)	(3,027,719)	(4,217)	(3,031,966)	(4,200)	(3,036,136)	(4,184)
Post-merger	SG	(734,467)	(129,684,312)	(734,962)	(130,418,674)	(735,457)	(131,153,036)	(735,952)	(131,888,398)	(736,447)	(132,622,760)	(736,942)
General Office	SG	(161,676)	(110,308,149)	(163,953)	(110,492,102)	(166,230)	(110,676,066)	(168,507)	(110,860,030)	(170,784)	(111,043,994)	(172,968)
General Office	SG	(961)	(2,904,764)	(7,534)	(2,912,297)	(7,502)	(2,919,830)	(7,470)	(2,927,363)	(7,438)	(2,934,896)	(7,406)
General Office	SG	(981)	(131,646)	(981)	(132,826)	(981)	(134,006)	(981)	(135,186)	(981)	(136,366)	(981)
Customer Service	CG	65,041	(5,514,172)	65,785	(5,446,387)	66,530	(5,381,898)	67,274	(5,317,412)	68,019	(5,252,925)	68,763
Fuel Related	SE	(11,026)	(1,804,644)	(11,017)	(1,815,661)	(11,007)	(1,826,678)	(10,998)	(1,837,695)	(10,989)	(1,848,712)	(10,980)
Total General Plant	SG	(2,291,760)	(525,300,906)	(2,299,234)	(527,600,141)	(2,306,708)	(529,905,976)	(2,314,182)	(532,177,857)	(2,321,656)	(534,450,558)	(2,329,130)
<b>Mining Plant:</b>												
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-

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Description	Factor	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance	Adjusted Reserve Balance
		May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022
		Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments	Adjustments
Total Mining Plant		(56,084,926)	(9,831,464,309)	(56,353,322)	(9,887,817,631)	(56,531,562)	(9,944,348,193)	(56,631,744)	(10,000,980,937)	(56,729,213)	(10,057,710,151)	(56,828,947)
Total Depreciation Reserve		(338)	(7,105)	(338)	(7,442)	(338)	(7,780)	(338)	(8,118)	(338)	(8,456)	(338)
California	CA	(964,481)	(158,990,724)	(964,295)	(159,965,019)	(964,109)	(160,919,128)	(963,923)	(161,883,051)	(963,737)	(162,846,787)	(963,551)
Customer Service	CN	(1,833)	(973,547)	(1,833)	(975,380)	(1,833)	(977,214)	(1,833)	(979,047)	(1,833)	(980,880)	(1,833)
Idaho	ID	(1,346)	(520,949)	(1,346)	(522,295)	(1,346)	(523,641)	(1,346)	(524,987)	(1,346)	(526,333)	(1,346)
Pre-merger Utah	MT	(665)	(122,261)	(665)	(122,926)	(665)	(123,590)	(665)	(124,255)	(665)	(124,919)	(664)
Montana	OR	61,459	1,044,809	61,459	1,106,269	61,459	1,167,728	61,459	1,229,188	61,459	1,290,647	61,459
Oregon	SE	(229,207)	(96,928,391)	(228,184)	(97,156,574)	(227,160)	(97,383,735)	(226,137)	(97,609,872)	(225,114)	(97,834,986)	(224,091)
Fuel Related	SG	(213,753)	(40,054,543)	(213,743)	(40,268,286)	(213,733)	(40,482,020)	(213,723)	(40,695,743)	(213,713)	(40,909,456)	(213,703)
Post-merger	SG-P	(24,733)	(6,622,626)	(24,733)	(6,647,361)	(24,733)	(6,672,094)	(24,733)	(6,696,827)	(24,733)	(6,721,560)	(24,733)
Hydro Relicensing	SG-U	(541,479)	(305,104,980)	(543,779)	(305,648,759)	(546,007)	(306,194,766)	(548,893)	(306,739,659)	(551,777)	(307,297,777)	(554,643)
General Office	SO	(2,679)	(98,562)	(2,679)	(101,262)	(2,679)	(104,090)	(2,679)	(107,069)	(2,679)	(110,047)	(2,679)
Pre-merger Pacific	UT	(2,52)	(10,331)	(2,52)	(10,583)	(2,52)	(10,835)	(2,52)	(11,087)	(2,52)	(11,339)	(2,52)
Utah	WA	4,452	(136,247)	4,474	(131,773)	4,496	(127,277)	4,518	(122,759)	4,540	(118,220)	4,561
Washington	WYP	-	32,081,215	-	32,081,215	-	32,081,215	-	32,081,215	-	32,081,215	-
Eastern Wyoming	UT	-	(26,408)	-	(26,408)	-	(26,408)	-	(26,408)	-	(26,408)	-
Klamath	SG	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
General Office	SG-P	(1,914,854)	(650,582,422)	(1,915,913)	(652,498,335)	(1,917,050)	(654,415,385)	(1,918,844)	(656,330,229)	(1,920,828)	(658,257,057)	(1,922,811)
Klamath	SG-P	(25,975)	(3,113,260)	(25,975)	(3,139,235)	(25,975)	(3,165,210)	(25,975)	(3,191,184)	(25,975)	(3,217,159)	(25,975)
Total Intangible Plant		(25,975)	(3,113,260)	(25,975)	(3,139,235)	(25,975)	(3,165,210)	(25,975)	(3,191,184)	(25,975)	(3,217,159)	(25,975)
Hydro Production Plant:		-	-	-	-	-	-	-	-	-	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-
Other Production Plant:		-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-
General Plant:		(5)	(505,883)	(5)	(605,887)	(5)	(605,892)	(5)	(605,896)	(5)	(605,901)	(5)
California	CA	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
General Office	CN	-	(4,702,590)	-	(4,725,984)	-	(4,749,379)	-	(4,772,774)	-	(4,796,168)	-
Oregon	ID	(23,395)	(3,987,713)	(23,395)	(4,011,409)	(23,395)	(4,035,106)	(23,395)	(4,058,802)	(23,395)	(4,082,498)	(23,395)
General Office	OR	(901)	(37,632)	(901)	(38,533)	(901)	(39,434)	(901)	(40,335)	(901)	(41,236)	(901)
Utah	SO	(6,603)	(1,842,899)	(6,603)	(1,849,501)	(6,603)	(1,856,104)	(6,603)	(1,862,707)	(6,603)	(1,869,310)	(6,603)
Washington	UT	(4,262)	(4,448,546)	(4,262)	(4,452,810)	(4,262)	(4,457,072)	(4,262)	(4,461,334)	(4,262)	(4,465,596)	(4,262)
Eastern Wyoming	WA	(58,861)	(15,859,034)	(58,861)	(15,917,895)	(58,861)	(15,976,757)	(58,861)	(16,035,618)	(58,861)	(16,094,479)	(58,861)
Western Wyoming	WYP	(1,999,691)	(669,554,716)	(2,000,749)	(671,555,465)	(2,001,886)	(673,557,351)	(2,003,023)	(675,559,237)	(2,004,160)	(677,561,123)	(2,005,297)
Total General Plant		(1,999,691)	(669,554,716)	(2,000,749)	(671,555,465)	(2,001,886)	(673,557,351)	(2,003,023)	(675,559,237)	(2,004,160)	(677,561,123)	(2,005,297)
Total Amortization Reserve		(56,084,617)	(10,501,019,024)	(56,354,072)	(10,559,373,096)	(56,533,448)	(10,617,906,544)	(56,631,424)	(10,676,537,968)	(56,740,878)	(10,735,278,846)	(56,854,894)

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Description	Factor	Adjusted Reserve Balance Oct 2021	Adjustments	Adjusted Reserve Balance Nov 2021	Adjustments	Adjusted Reserve Balance Dec 2021	CY 2021 13 Month Average Balance
<b>DEPRECIATION RESERVE</b>							
<b>Steam Production Plant:</b>							
Pre-merger Pacific	SG	(840,494,506)	(3,714,669)	(844,209,174)	(3,719,606)	(847,921,780)	(825,600,764)
Pre-merger Utah	SG	(789,487,504)	(2,519,905)	(792,005,809)	(2,517,496)	(794,524,305)	(779,379,519)
Post-merger	SG	(1,809,380,485)	(16,607,639)	(1,825,988,133)	(16,675,415)	(1,842,663,549)	(1,743,047,214)
Geothermal - Blundell	SG	-	(131,934)	(12,679,591)	(131,934)	(13,011,525)	(12,221,144)
Carbon	SG	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-
Post-merger - Cholla	SG	(266,435,549)	-	(266,435,549)	-	(266,435,549)	(266,435,549)
Total Steam Plant		(3,718,545,710)	(22,973,547)	(3,741,519,257)	(23,037,451)	(3,764,556,709)	(3,626,684,191)
<b>Hydro Production Plant:</b>							
Pre-merger Pacific	SG	(150,387,087)	(288,935)	(150,676,022)	(288,845)	(150,964,868)	(149,228,814)
Pre-merger Utah	SG	(33,106,488)	(86,599)	(33,193,067)	(86,542)	(33,279,610)	(32,759,104)
Post-merger	SG-U	(167,502,629)	(1,238,487)	(168,741,116)	(1,277,388)	(170,018,504)	(162,632,159)
Post-merger	SG-P	(64,556,465)	(535,272)	(65,091,737)	(637,887)	(65,629,624)	(62,474,964)
Klamath	SG-P	(94,475,988)	-	(94,475,988)	-	(94,475,988)	(94,475,988)
Total Hydro Plant		(510,028,637)	(2,149,293)	(512,177,930)	(2,190,663)	(514,368,593)	(501,572,029)
<b>Other Production Plant:</b>							
Pre-merger Utah	SG	-	-	-	-	-	-
Post-merger	SG	(513,521,630)	(3,684,518)	(517,206,148)	(3,681,009)	(520,887,157)	(498,748,648)
Post-merger Wind	SG-W	415,764,473	(5,474,223)	410,290,251	(5,473,266)	404,816,984	437,677,618
Black Cap Solar	OR	-	-	-	-	-	-
Post-merger	SG	(43,967,014)	(286,278)	(44,253,292)	(286,059)	(44,539,350)	(42,818,301)
Total Other Plant		(141,724,171)	(9,445,018)	(151,169,189)	(9,440,334)	(160,609,523)	(103,889,331)
<b>Transmission Plant:</b>							
Pre-merger Pacific	SG	(371,855,355)	(501,214)	(372,356,570)	(600,963)	(372,957,533)	(369,846,223)
Pre-merger Utah	SG	(441,419,923)	(525,133)	(441,945,056)	(524,665)	(442,469,721)	(439,311,441)
Post-merger	SG	(1,225,378,334)	(7,215,935)	(1,232,594,269)	(7,234,324)	(1,239,828,593)	(1,197,008,913)
Total Transmission Plant		(2,038,653,613)	(8,242,282)	(2,046,895,894)	(8,279,952)	(2,055,175,846)	(2,006,166,577)
<b>Distribution Plant:</b>							
California	CA	(152,571,507)	(539,023)	(153,110,530)	(542,709)	(153,653,239)	(150,523,501)
Oregon	OR	(1,090,141,455)	(2,950,547)	(1,093,092,102)	(2,987,917)	(1,096,080,019)	(1,078,660,765)
Washington	WA	(278,978,336)	(890,896)	(279,869,332)	(891,487)	(280,760,819)	(275,084,470)
Eastern Wyoming	WYP	(293,062,495)	(1,043,082)	(294,105,577)	(1,045,981)	(295,151,559)	(288,973,141)
Utah	UT	(1,122,566,555)	(5,260,911)	(1,127,827,466)	(5,291,825)	(1,133,119,291)	(1,102,103,019)
Idaho	ID	(164,594,883)	(662,422)	(165,257,304)	(666,064)	(165,923,368)	(162,030,813)
Western Wyoming	WYU	(66,767,421)	(295,488)	(67,062,910)	(295,434)	(67,358,344)	(65,584,551)
Total Distribution Plant		(3,168,702,653)	(11,742,269)	(3,180,444,922)	(11,821,417)	(3,192,266,339)	(3,122,960,259)
<b>General Plant:</b>							
California	CA	(8,479,365)	(50,752)	(8,530,117)	(50,900)	(8,581,017)	(8,277,836)
Oregon	OR	(95,813,137)	(451,701)	(96,264,838)	(466,312)	(96,731,150)	(94,025,978)
Washington	WA	(24,361,394)	(56,474)	(24,417,868)	(56,830)	(24,474,698)	(24,135,522)
Eastern Wyoming	WYP	(25,078,966)	(87,978)	(25,166,974)	(89,572)	(25,256,546)	(24,736,398)
Utah	UT	(98,579,068)	(650,721)	(99,229,789)	(655,457)	(99,885,246)	(96,020,133)
Idaho	ID	(19,502,483)	(124,872)	(19,627,354)	(125,692)	(19,753,047)	(19,013,311)
Western Wyoming	WYU	(6,578,545)	(31,441)	(6,609,987)	(31,384)	(6,641,371)	(6,451,812)
Pre-merger Pacific	SG	(701,815)	(7,961)	(709,776)	(7,982)	(717,758)	(733,304)
Pre-merger Utah	SG	(3,040,320)	(4,167)	(3,044,487)	(4,151)	(3,048,637)	(3,023,369)
Post-merger	SG	(133,362,566)	(743,324)	(134,105,890)	(755,706)	(134,861,596)	(130,423,334)
General Office	SO	(111,270,289)	(220,316)	(111,490,615)	(234,007)	(111,724,623)	(110,512,680)
General Office	SG	(2,942,119)	(7,377)	(2,949,496)	(7,346)	(2,956,842)	(2,912,078)
General Office	SG	(136,748)	(981)	(137,729)	(981)	(138,709)	(132,828)
Customer Service	CN	(5,177,802)	69,507	(5,108,295)	70,252	(5,038,043)	(5,443,176)
Fuel Related	SE	(1,859,635)	(10,970)	(1,870,604)	(10,960)	(1,881,564)	(1,815,595)
Total General Plant		(536,884,314)	(2,363,705)	(539,248,019)	(2,411,063)	(541,659,083)	(527,660,553)
<b>Mining Plant:</b>							
Coal Mine	SE	-	-	-	-	-	-

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dec 2019 - December 2021 Depreciation & Amortization Reser

Description	Factor	Adjusted Reserve Balance Oct 2021	Adjustments	Adjusted Reserve Balance Nov 2021	Adjustments	Adjusted Reserve Balance Dec 2021	CY 2021 13 Month Average Balance
Total Mining Plant		(10,114,539,088)	(56,916,114)	(10,171,455,212)	(57,180,880)	(10,228,636,092)	(9,888,932,940)
Total Depreciation Reserve							
<b>AMORTIZATION RESERVE</b>							
<b>Intangible Plant:</b>							
California	CA	(8,794)	(338)	(9,132)	(338)	(9,470)	(7,442)
Customer Service	CN	(163,810,338)	(963,385)	(164,773,703)	(963,179)	(165,736,882)	(159,953,717)
Idaho	ID	(982,713)	(1,833)	(984,546)	(1,833)	(986,379)	(975,380)
Pre-merger Utah	SG	(527,679)	(1,346)	(529,024)	(1,346)	(530,370)	(522,295)
Montana	MT	-	-	-	-	-	-
Oregon	OR	(125,584)	(664)	(126,248)	(664)	(126,913)	(122,925)
Fuel Related	SE	1,352,106	61,459	1,413,566	61,459	1,475,025	1,106,269
Post-merger	SG	(98,059,077)	(223,068)	(98,282,145)	(222,045)	(98,504,189)	(97,149,412)
Hydro Relicensing	SG-P	(41,123,159)	(213,693)	(41,336,852)	(213,683)	(41,550,535)	(40,268,216)
Hydro Relicensing	SG-U	(6,746,293)	(24,733)	(6,771,026)	(24,733)	(6,795,759)	(6,647,361)
General Office	SO	(307,871,420)	(574,403)	(308,445,822)	(610,180)	(309,056,002)	(305,671,413)
Pre-merger Pacific	SG	-	-	-	-	-	-
Utah	UT	(113,025)	(2,978)	(116,003)	(2,977)	(118,980)	(101,675)
Washington	WA	(11,590)	(252)	(11,842)	(252)	(12,094)	(10,583)
Eastern Wyoming	WYP	(113,659)	4,583	(109,075)	4,605	(104,471)	(131,621)
Klamath	UT	32,081,215	-	32,081,215	-	32,081,215	32,081,215
General Office	SG	(26,408)	-	(26,408)	-	(26,408)	(26,408)
Klamath	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	(74,111,750)
Total Intangible Plant		(660,198,188)	(1,940,829)	(662,138,737)	(1,975,165)	(664,113,962)	(652,512,715)
<b>Hydro Production Plant:</b>							
Pre-merger Pacific	SG	-	-	-	-	-	-
Post-merger	SG-P	(3,243,133)	(25,975)	(3,269,108)	(25,975)	(3,295,083)	(3,139,235)
Total Hydro Plant	SG-U	(3,243,133)	(25,975)	(3,269,108)	(25,975)	(3,295,083)	(3,139,235)
<b>Other Production Plant:</b>							
Post-merger	SG	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-
<b>General Plant:</b>							
California	CA	(505,906)	(5)	(505,910)	(5)	(505,915)	(505,887)
General Office	CN	-	-	-	-	-	-
General Office	ID	(333,771)	-	(333,771)	-	(333,771)	(333,771)
Oregon	OR	(4,819,563)	(23,395)	(4,842,958)	(23,395)	(4,866,352)	(4,725,984)
General Office	SO	(4,106,194)	(23,696)	(4,129,890)	(23,696)	(4,153,586)	(4,011,409)
Utah	UT	(42,137)	(901)	(43,038)	(901)	(43,939)	(38,533)
Washington	WA	(1,875,913)	(6,603)	(1,882,516)	(6,603)	(1,889,119)	(1,849,501)
Eastern Wyoming	WYP	(4,469,858)	(4,262)	(4,474,120)	(4,262)	(4,478,382)	(4,452,810)
Western Wyoming	WYU	-	-	-	-	-	-
Total General Plant		(16,153,341)	(58,861)	(16,212,202)	(58,861)	(16,271,064)	(15,917,895)
Total Amortization Reserve		(679,594,642)	(2,025,465)	(681,620,108)	(2,060,001)	(683,680,109)	(671,569,845)
Total Depreciation & Amortization Reserve		(10,794,133,740)	(68,941,580)	(10,863,075,320)	(69,240,881)	(10,932,316,201)	(10,560,502,785)

Ref: 6.2.3

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Depreciation Study - Hydro Decommissioning  
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-19	269	(173,152)	(6,880,767)
January-20	-	(173,152)	(7,053,919)
February-20	-	(173,152)	(7,227,070)
March-20	-	(173,152)	(7,400,222)
April-20	-	(173,152)	(7,573,374)
May-20	-	(173,152)	(7,746,526)
June-20	1,200,000	(173,152)	(6,719,677)
July-20	-	(173,152)	(6,892,829)
August-20	-	(173,152)	(7,065,981)
September-20	-	(173,152)	(7,239,133)
October-20	-	(173,152)	(7,412,284)
November-20	-	(173,152)	(7,585,436)
December-20	-	(173,152)	(7,758,588)

East Side	Spend	Accruals	Balance
December-19	-	25,600	(456,546)
January-20	-	25,600	(430,946)
February-20	-	25,600	(405,346)
March-20	-	25,600	(379,745)
April-20	-	25,600	(354,145)
May-20	-	25,600	(328,545)
June-20	-	25,600	(302,944)
July-20	-	25,600	(277,344)
August-20	-	25,600	(251,744)
September-20	-	25,600	(226,143)
October-20	-	25,600	(200,543)
November-20	-	25,600	(174,943)
December-20	-	25,600	(149,342)

Total Resources	Spend	Accruals	Balance
December-19	269	(147,551)	(7,337,313)
January-20	-	(147,551)	(7,484,865)
February-20	-	(147,551)	(7,632,416)
March-20	-	(147,551)	(7,779,967)
April-20	-	(147,551)	(7,927,519)
May-20	-	(147,551)	(8,075,070)
June-20	1,200,000	(147,551)	(7,022,622)
July-20	-	(147,551)	(7,170,173)
August-20	-	(147,551)	(7,317,725)
September-20	-	(147,551)	(7,465,276)
October-20	-	(147,551)	(7,612,827)
November-20	-	(147,551)	(7,760,379)
December-20	-	(147,551)	(7,907,930)

West Side	Spend	Accruals	Balance
January-21	-	6,069	(7,752,518)
February-21	-	6,069	(7,746,449)
March-21	-	6,069	(7,740,380)
April-21	-	6,069	(7,734,310)
May-21	-	6,069	(7,728,241)
June-21	-	6,069	(7,722,172)
July-21	-	6,069	(7,716,102)
August-21	-	6,069	(7,710,033)
September-21	-	6,069	(7,703,964)
October-21	-	6,069	(7,697,894)
November-21	-	6,069	(7,691,825)
December-21	-	6,069	(7,685,756)

East Side	Spend	Accruals	Balance
January-21	-	(18,236)	(167,578)
February-21	-	(18,236)	(185,814)
March-21	-	(18,236)	(204,050)
April-21	-	(18,236)	(222,286)
May-21	-	(18,236)	(240,522)
June-21	-	(18,236)	(258,758)
July-21	-	(18,236)	(276,994)
August-21	-	(18,236)	(295,230)
September-21	-	(18,236)	(313,465)
October-21	-	(18,236)	(331,701)
November-21	-	(18,236)	(349,937)
December-21	-	(18,236)	(368,173)

Total Resources	Spend	Accruals	Balance
January-21	-	(12,167)	(7,920,097)
February-21	-	(12,167)	(7,932,263)
March-21	-	(12,167)	(7,944,430)
April-21	-	(12,167)	(7,956,596)
May-21	-	(12,167)	(7,968,763)
June-21	-	(12,167)	(7,980,929)
July-21	-	(12,167)	(7,993,096)
August-21	-	(12,167)	(8,005,263)
September-21	-	(12,167)	(8,017,429)
October-21	-	(12,167)	(8,029,596)
November-21	-	(12,167)	(8,041,762)
December-21	-	(12,167)	(8,053,929)

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 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>
<b>Adjustment to Expense:</b>							
Remove system allocated deferral	403SP	1	(560,206)	SG	43.997%	(246,477)	6.3.1
Remove system allocated give-back reversal	403SP	1	(2,260,238)	SG	43.997%	(994,448)	6.3.2
Add Situs allocated deferral	407	1	128,043	UT	Situs	128,043	6.3.1
Add Situs allocated deferral	407	1	(10,028)	ID	Situs	-	6.3.1
Add Situs allocated deferral	407	1	442,191	WYP	Situs	-	6.3.1
			<u>(2,260,238)</u>			<u>(1,112,882)</u>	

**Description of Adjustment:**

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah, and Idaho for depreciation rates that became effective January 1, 2014. This deferred amount is reflected in historical data on a system-allocated basis, but should only be situs-assigned to Wyoming, Utah and Idaho. This adjustment removes the steam related deferred depreciation expense from historical data. Also being removed in this adjustment is the steam plant give-back reversal in Oregon established as part of the 2012 depreciation study.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Depreciation Allocation Correction Adjustment**

Actual	<u>Account</u> 403SP	<u>Amount</u> <b>560,206</b>	<u>Factor</u> SG	<b>Ref. 6.3</b>
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<u>Correct</u>				
Utah Depr	407	<b>128,043</b>	UT	<b>Ref. 6.3</b>
Idaho Depr	407	<b>(10,028)</b>	ID	<b>Ref. 6.3</b>
Wyoming Depr	407	<b>442,191</b>	WYP	<b>Ref. 6.3</b>
		<u>560,206</u>		

Calendar	Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
	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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec 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 Deprec Expense - Steam - ID	4032000	1	SG	ID
	2019	6	565131	177,766	ID 187320 Deferred Depr amort	4032000	1	SG	ID
	2019	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
	2019	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
	2019	7	565131	(158,194)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
	2019	7	565131	185,922	ID 187320 Deferred Depr amort	4032000	1	SG	ID
	2019	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
	2019	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
	2019	8	565131	(158,435)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
	2019	8	565131	183,486	ID 187320 Deferred Depr amort	4032000	1	SG	ID
	2019	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
	2019	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
	2019	9	565131	(159,503)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
	2019	9	565131	178,085	ID 187320 Deferred Depr amort	4032000	1	SG	ID
	2019	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
	2019	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
	2019	10	565131	(160,449)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
	2019	10	565131	173,833	ID 187320 Deferred Depr amort	4032000	1	SG	ID
	2019	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
	2019	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
	2019	11	565131	(162,871)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
	2019	11	565131	179,474	ID 187320 Deferred Depr amort	4032000	1	SG	ID
	2019	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
	2019	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
	2019	12	565131	(164,926)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
	2019	12	565131	175,326	ID 187320 Deferred Depr amort	4032000	1	SG	ID
	Total			<u>560,206</u>					

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Depreciation Allocation Correction Adjustment**

Actual	<u>Account</u> 403SP	<u>Amount</u> 2,260,238	<u>Factor</u> SG	Ref. 6.3					
Calendar									
Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Allocation		
2019	1	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	1	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	1	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	1	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	1	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	1	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	2	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	2	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	2	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	2	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	2	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	2	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	3	565131	49,248	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	3	565131	12,110	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	3	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	3	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	3	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	3	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	4	565131	84,372	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	4	565131	20,748	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	4	565131	63,305	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	4	565131	41,740	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	4	565131	88,049	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	4	565131	4,249	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	5	565131	49,797	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	5	565131	12,245	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	5	565131	37,363	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	5	565131	24,635	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	5	565131	51,967	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	5	565131	2,508	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	6	565131	49,797	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	6	565131	12,245	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	6	565131	37,363	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	6	565131	24,635	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	6	565131	51,967	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	6	565131	2,508	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	7	565131	49,797	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	7	565131	12,245	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	7	565131	37,363	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	7	565131	24,635	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	7	565131	51,967	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	7	565131	2,508	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	8	565131	49,797	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	8	565131	12,245	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	8	565131	37,363	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	8	565131	24,635	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	8	565131	51,967	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	8	565131	2,508	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	9	565131	49,797	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	9	565131	12,245	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	9	565131	37,363	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	9	565131	24,635	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	9	565131	51,967	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	9	565131	2,508	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	10	565131	49,797	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	10	565131	12,245	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	10	565131	37,363	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	10	565131	24,635	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	10	565131	51,967	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	10	565131	2,508	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	11	565131	49,797	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	11	565131	12,245	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	11	565131	37,363	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	11	565131	24,635	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	11	565131	51,967	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	11	565131	2,508	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
2019	12	565131	49,797	OR - Reverse give-back - Colstrip	4032000	108	SG		
2019	12	565131	12,245	OR - Reverse give-back - Hunter Common	4032000	108	SG		
2019	12	565131	37,363	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG		
2019	12	565131	24,635	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG		
2019	12	565131	51,967	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG		
2019	12	565131	2,508	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG		
Total			<u>2,260,238</u>						

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Dave Johnston Steam 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>
<b>Adjustment to Expense:</b>							
Steam Plant Depreciation Expense	407	3	(30,283,278)	UT	Situs	(30,283,278)	6.4.1
<b>Adjustment to Reserve:</b>							
Steam Plant Accumulated Depreciation	108SP	3	(192,186,947)	UT	Situs	(192,186,947)	6.4.2
<b>Tax Adjustment:</b>							
Schedule M Adjustment	SCHMAT	3	30,283,278	SCHMDEXP	43.553%	13,189,389	
Schedule M Adjustment	SCHMAT	3	(30,283,278)	UT	Situs	(30,283,278)	
Deferred Income Tax Expense	41110	3	(7,445,628)	SCHMDEXP	43.553%	(3,242,822)	
Deferred Income Tax Expense	41110	3	7,445,628	UT	Situs	7,445,628	

**Description of Adjustment:**

In Docket No. 17-035-69, the Public Service Commission of Utah approved a Settlement Stipulation agreeing to credit the excess deferred income tax (EDIT) balances and the current tax regulatory liability towards accelerating the depreciation of the Dave Johnston thermal generation plant. This adjustment adds to accumulated depreciation the Utah buy-down amount and credits the associated depreciation expense.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dave Johnston Steam Plant Buy-down

Depreciation Expense Adjustment

Plant	Initial Non-Protected EDIT Buy-Down	Additional Non-Protected EDIT Buy-Down	Total Plant Buy-Down	Future Accrual Adjustment	Proposed Recovery Life
DAVE JOHNSTON Common	(37,950,562)	(23,863,614)	(61,814,176)	(8,970,985)	Dec-27
DAVE JOHNSTON Unit 1	(11,941,170)		(11,941,170)	(1,762,306)	Dec-27
DAVE JOHNSTON Unit 2	(13,727,563)		(13,727,563)	(2,025,516)	Dec-27
DAVE JOHNSTON Unit 3	(58,293,007)		(58,293,007)	(9,006,523)	Dec-27
DAVE JOHNSTON Unit 4	(61,552,670)		(61,552,670)	(8,517,948)	Dec-27
Total	(183,464,972)	(23,863,614)	(207,328,586)	<b>(30,283,278)</b>	

Ref 6.4

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Dave Johnston Steam Plant Buy-down**

Plant	December 2019 Balance
DAVE JOHNSTON Common	(37,473,252)
DAVE JOHNSTON Unit 1	(11,546,603)
DAVE JOHNSTON Unit 2	(13,281,500)
DAVE JOHNSTON Unit 3	(56,547,144)
DAVE JOHNSTON Unit 4	(59,726,059)
<b>Total</b>	<b>(178,574,558)</b>

<u>Date</u>	<u>Beg Bal</u>	<u>Buy-Down/Amortization</u>	<u>End Bal</u>
Dec-19	(178,574,558)		(178,574,558)
Jan-20	(178,574,558)		(178,574,558)
Feb-20	(178,574,558)		(178,574,558)
Mar-20	(178,574,558)		(178,574,558)
Apr-20	(178,574,558)		(178,574,558)
May-20	(178,574,558)		(178,574,558)
Jun-20	(178,574,558)		(178,574,558)
Jul-20	(178,574,558)		(178,574,558)
Aug-20	(178,574,558)		(178,574,558)
Sep-20	(178,574,558)		(178,574,558)
Oct-20	(178,574,558)		(178,574,558)
Nov-20	(178,574,558)		(178,574,558)
Dec-20	(178,574,558)	(28,754,028)	(207,328,586)
Jan-21	(207,328,586)	2,523,606	(204,804,980)
Feb-21	(204,804,980)	2,523,606	(202,281,373)
Mar-21	(202,281,373)	2,523,606	(199,757,767)
Apr-21	(199,757,767)	2,523,606	(197,234,160)
May-21	(197,234,160)	2,523,606	(194,710,554)
Jun-21	(194,710,554)	2,523,606	(192,186,947)
Jul-21	(192,186,947)	2,523,606	(189,663,341)
Aug-21	(189,663,341)	2,523,606	(187,139,734)
Sep-21	(187,139,734)	2,523,606	(184,616,128)
Oct-21	(184,616,128)	2,523,606	(182,092,521)
Nov-21	(182,092,521)	2,523,606	(179,568,915)
Dec-21	(179,568,915)	2,523,606	(177,045,308)
		<b>30,283,278</b>	

**13MA Bal.  
 (192,186,947)  
 Ref. 6.4**

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Utah STEP Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Depreciation Expense	407	3	(6,071,100)	UT	Situs	(6,071,100)	6.5.1
<b>Adjustment to Rate Base</b>							
Depreciation Reserve	108SP	3	(30,712,265)	UT	Situs	(30,712,265)	6.5.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	3	(6,071,100)	UT	Situs	(6,071,100)	
Deferred Income Tax Expense	41110	3	1,492,677	UT	Situs	1,492,677	
Accumulated Deferred Income Taxes	282	3	(456,724)	UT	Situs	(456,724)	

**Description of Adjustment:**

In Docket No. 16-035-36, the Company was approved to buy-down the net book value of the Craig Unit 1 and a portion of the Craig Unit 2 generating facilities using STEP accrued liability dollars. This adjustment adds to accumulated depreciation the Utah STEP buy-down amount and credits the associated depreciation expense.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Utah STEP Adjustment**

<b>Plant</b>	<b>Buy-Down Amount (UT Allocated)</b>	<b>Future Accrual Adjustment</b>	<b>Proposed Recovery Life</b>
Craig Unit 1	(9,523,134)	(1,952,452)	Dec-25
Craig Unit 2	(24,224,682)	(4,118,648)	Dec-26
<b>Total</b>	<b>(33,747,815)</b>	<b>(6,071,100)</b>	

<b>Month / Year</b>	<b>Depreciation Expense</b>	<b>Depreciation Reserve</b>	<b>Buy-Down Amount (UT Allocated)</b>
Dec-20		-	(33,747,815)
Jan-21	(505,925)	505,925	(33,241,890)
Feb-21	(505,925)	1,011,850	(32,735,965)
Mar-21	(505,925)	1,517,775	(32,230,040)
Apr-21	(505,925)	2,023,700	(31,724,115)
May-21	(505,925)	2,529,625	(31,218,190)
Jun-21	(505,925)	3,035,550	(30,712,265)
Jul-21	(505,925)	3,541,475	(30,206,340)
Aug-21	(505,925)	4,047,400	(29,700,415)
Sep-21	(505,925)	4,553,325	(29,194,490)
Oct-21	(505,925)	5,059,250	(28,688,565)
Nov-21	(505,925)	5,565,175	(28,182,640)
Dec-21	(505,925)	6,071,100	(27,676,715)
<b>Total</b>	<b>(6,071,100)</b>	<b>3,035,550</b>	<b>(30,712,265)</b>

13 Month Avg.

Ref. 6.5

Ref. 6.5

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Other Decommissioning Costs**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Annual Incremental Decomm. Costs	407	3	40,417,654	SG	43.997%	17,782,757	6.6.1
<b>Adjustment to Rate Base</b>							
Accum. Reg Liab. - Incr. Decomm.	254	3	(20,208,827)	SG	43.997%	(8,891,378)	6.6.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	3	40,417,654	SG	43.997%	17,782,757	6.6.1
Deferred Income Tax Expense	41110	3	(9,937,332)	SG	43.997%	(4,372,177)	6.6.1
Accumulated Def Inc Tax Balance	190	3	4,968,666	SG	43.997%	2,186,089	6.6.1

**Description of Adjustment:**

This adjustment includes the incremental costs, spread evenly over the remaining life of the last retired unit, associated with the revised decommissioning study and those included in the 2018 Depreciation Study, Docket No. 18-035-36. The Company proposes inclusion of these costs in rates with the accumulation of a credit balance to a regulatory liability account.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Other Decommissioning Costs  
 2018 Depreciation Study  
 REDACTED

Note: Please see Confidential Exhibit RMP\_\_(SRM-4) for redacted information.

Plant	Plant Closure Date	Remaining Life (Years)	Incremental Decommissioning Costs	Total Company Annual Amount
Hunter	2042	22.00		
Huntington	2036	16.00		
Dave Johnston	2027	7.00		
Jim Bridger	2037	17.00		
Naughton	2029	9.00		
Wyodak	2039	19.00		
Hayden	2030	10.00		
Colstrip	2027	3.00		
			<b>Total</b>	<b>40,417,654</b>

Ref 6.6

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-20	-	-	-	-	-
Jan-21	3,368,138	3,368,138	(828,111)	(3,368,138)	828,111
Feb-21	3,368,138	3,368,138	(828,111)	(6,736,276)	1,656,222
Mar-21	3,368,138	3,368,138	(828,111)	(10,104,414)	2,484,333
Apr-21	3,368,138	3,368,138	(828,111)	(13,472,551)	3,312,444
May-21	3,368,138	3,368,138	(828,111)	(16,840,689)	4,140,555
Jun-21	3,368,138	3,368,138	(828,111)	(20,208,827)	4,968,666
Jul-21	3,368,138	3,368,138	(828,111)	(23,576,965)	5,796,777
Aug-21	3,368,138	3,368,138	(828,111)	(26,945,103)	6,624,888
Sep-21	3,368,138	3,368,138	(828,111)	(30,313,241)	7,452,999
Oct-21	3,368,138	3,368,138	(828,111)	(33,681,378)	8,281,110
Nov-21	3,368,138	3,368,138	(828,111)	(37,049,516)	9,109,221
Dec-21	3,368,138	3,368,138	(828,111)	(40,417,654)	9,937,332

<b>Annual Total</b>	<b>40,417,654</b>	<b>40,417,654</b>	<b>(9,937,332)</b>
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Ref 6.6

<b>13 Mo. Avg.</b>	<b>(20,208,827)</b>	<b>4,968,666</b>
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Ref 6.6

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Recovery of Jim Bridger Units 1 and 2**

PAGE 6.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Pro-Forma Depreciation Expense	403SP	3	(11,724,760)	SG	43.997%	(5,158,601)	6.7.1
<b>Adjustment to Rate Base</b>							
Pro-Forma Depreciation Reserve	108SP	3	5,862,380	SG	43.997%	2,579,300	6.7.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	3	(11,724,760)	SG	43.997%	(5,158,601)	6.7.1
Deferred income Tax Expense	41110	3	2,882,720	SG	43.997%	1,268,325	6.7.1
Accumulated Deferred Income Taxes	282	3	(884,460)	SG	43.997%	(389,140)	6.7.1

**Description of Adjustment:**

The Company is proposing to establish a regulatory asset to extend the recovery period for the Jim Bridger Units 1 and 2 from 2028 and 2032, respectively, to 2037. This treatment would align these resources with the original depreciable lives that was assumed in the Company's approved 2012 Depreciation Study. This adjustment reduces depreciation expense and establishes a regulatory asset to account for the recovery life difference.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Regulatory Recovery of Jim Bridger Units 1 and 2  
 2018 Depreciation Study**

2018 Depreciation Study						
Plant	Plant Closure Date	Future Accrual	Accrual Amount	Proposed Recovery Life	Revised Accrual Amount	Change in Total Company Annual Accrual Amount
Jim Bridger Unit 1	Dec-28	108,373,997	14,062,329	Dec-37	6,374,941	7,687,388
Jim Bridger Unit 2	Dec-32	137,713,214	12,138,149	Dec-37	8,100,777	4,037,372
Total						11,724,760

Month / Year	Depreciation Expense	Depreciation Reserve	SCHMAT	Deferred Income Tax	ADIT	13 Mo Average
Dec-20		-			0	
Jan-21	(977,063)	977,063	(977,063)	240,227	(219,824)	
Feb-21	(977,063)	1,954,127	(977,063)	240,227	(421,220)	
Mar-21	(977,063)	2,931,190	(977,063)	240,227	(602,213)	
Apr-21	(977,063)	3,908,253	(977,063)	240,227	(763,461)	
May-21	(977,063)	4,885,317	(977,063)	240,227	(904,306)	
Jun-21	(977,063)	5,862,380	(977,063)	240,227	(1,025,407)	
Jul-21	(977,063)	6,839,443	(977,063)	240,227	(1,126,105)	
Aug-21	(977,063)	7,816,506	(977,063)	240,227	(1,206,400)	
Sep-21	(977,063)	8,793,570	(977,063)	240,227	(1,266,950)	
Oct-21	(977,063)	9,770,633	(977,063)	240,227	(1,307,097)	
Nov-21	(977,063)	10,747,696	(977,063)	240,227	(1,327,500)	
Dec-21	(977,063)	11,724,760	(977,063)	240,227	(1,327,500)	
<b>Total</b>	<b>(11,724,760)</b>	<b>5,862,380</b>	<b>(11,724,760)</b>	<b>2,882,720</b>	<b>(884,460)</b>	
	Ref. 6.7	Ref. 6.7	Ref. 6.7	Ref. 6.7	Ref. 6.7	

\*For additional details please refer to 2018 Depreciation Study, Docket No. 18-035-86.

**Rocky Mountain Power  
Utah General Rate Case – December 2021  
Tax Adjustment Index**

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's December 2019 accrued tax data provided the basis for known and measurable adjustments to the December 2021 Test Period.

- 7.1 Interest True-Up (Impacts are included on each individual adjustment)
- 7.2 PowerTax ADIT Balance
- 7.3 AFUDC Equity
- 7.4 Property Tax Expense
- 7.5 Pro Forma Tax Balance
- 7.6 Wyoming Wind Generation Tax
- 7.7 Removal of Tax Cut and Jobs Act (TCJA) Deferred Balances

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

- Insurance Expense, page 4.4
- Nodal Pricing, page 5.2
- Dave Johnston Steam Plant Buy-down, page 6.4
- Utah STEP, page 6.5
- Other Decommissioning Cost, page 6.6
- Regulatory Recovery of Jim Bridger Units 1 and 2, page 6.7
- Trapper Mine Rate Base, page 8.2
- Bridger Mine Rate Base, page 8.3
- Regulatory Asset Amortization, page 8.6
- Klamath Hydroelectric Settlement Agreement, page 8.10
- Cholla Unit 4 Closure, page 8.11
- Carbon Plant, page 8.12
- Deer Creek Mine Adjustment, page 8.14
- Repowering Projects, page 8.15
- New Wind Generation Capital Additions, page 8.16

The tax impacts of the following adjustments are included in 7.2 PowerTax ADIT Balance:

- Depreciation Expense, page 6.1
- Depreciation Reserve, page 6.2
- Pro Forma Plant Additions, page 8.5

*Page 7.0.1 – Page 7.7.1: Reference – Attachment R746-700-22.B.4, Folder, '1. Adjustments,' Folder, 'C'*

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Tab 7 Adjustment Summary**

	7.2	7.3	7.4	7.5	7.6	7.7
	PowerTax ADIT	AFUDC Equity	Property Tax Expense	Pro Forma Tax Balances	Wyoming Wind Generation Tax	Removal of TCJA Deferred Balances
	Total Adjustments	Balance				
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	14,331,400	-	-	14,217,591	113,809	-
25 Income Taxes - Federal	(86,388,387)	43,461,395	(2,354,270)	(2,850,677)	(22,819)	1,925,460
26 Income Taxes - State	(3,062,690)	9,842,803	(533,177)	(645,600)	(5,168)	436,063
27 Income Taxes - Def Net	(4,677,906)	(60,894,260)	-	-	78,010,900	(21,794,547)
28 Investment Tax Credit Adj.	1,167,659	-	-	-	1,167,659	-
29 Misc Revenue & Expense	-	-	-	-	-	-
30						
31 Total Operating Expenses:	(78,629,924)	(7,590,061)	(2,887,447)	10,721,314	85,822	(19,433,023)
32						
33 Operating Rev For Return:	<u>78,629,924</u>	<u>7,590,061</u>	<u>2,887,447</u>	<u>(10,721,314)</u>	<u>(85,822)</u>	<u>19,433,023</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	(837,303)	594,142	(32,184)	119,502	(1,546,042)	957
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(837,303)	594,142	(32,184)	119,502	(1,546,042)	957
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	668,586,992	633,991,945	-	-	(108,882,071)	143,477,118
54 Unamortized ITC	30,253	-	-	-	30,253	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(574,605,644)	-	-	-	-	(574,605,644)
58						
59 Total Rate Base Deductions	94,011,601	633,991,945	-	-	(108,851,818)	(431,128,526)
60						
61 Total Rate Base:	<u>93,174,298</u>	<u>634,586,087</u>	<u>(32,184)</u>	<u>119,502</u>	<u>(110,397,859)</u>	<u>(431,102,204)</u>
62						
63 Return on Rate Base	1.131%	-0.608%	0.042%	-0.157%	0.998%	-0.001%
64						
65 Return on Equity	2.107%	-1.132%	0.079%	-0.292%	1.859%	-0.002%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(14,331,400)	-	-	(14,217,591)	-	(113,809)
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	11,744,704	-	11,744,704	-	-	-
71 Interest	2,075,916	14,138,527	(717)	2,663	(2,459,655)	21
72 Schedule "M" Additions	(57,404,777)	(79,072,335)	-	-	21,667,557	-
73 Schedule "M" Deductions	(18,096,674)	(310,012,691)	-	-	291,916,017	-
74 Income Before Tax	<u>(67,460,124)</u>	<u>216,801,829</u>	<u>(11,743,987)</u>	<u>(14,220,253)</u>	<u>(267,788,804)</u>	<u>(113,831)</u>
75						
76 State Income Taxes	(3,062,690)	9,842,803	(533,177)	(645,600)	(12,157,612)	(5,168)
77 Taxable Income	<u>(64,397,434)</u>	<u>206,959,026</u>	<u>(11,210,810)</u>	<u>(13,574,654)</u>	<u>(255,631,192)</u>	<u>9,168,859</u>
78						
79 Federal Income Taxes + Other	<u>(86,388,387)</u>	<u>43,461,395</u>	<u>(2,354,270)</u>	<u>(2,850,677)</u>	<u>(128,547,476)</u>	<u>1,925,460</u>
APPROXIMATE PRICE CHANGE	(95,224,564)	55,029,787	(3,851,386)	14,300,495	(90,663,796)	(70,154,136)

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 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>
<b>Adjustment to Expense:</b>							
Interest	427	3	7,761,756	UT	Situs	7,761,756	Below
<b>Adjustment Detail:</b>			<b>Total Company</b>				
Interest December 2019 - Unadjusted			369,853,259			165,829,978	2.15
Interest December 2021 - Normalized			398,235,430			173,591,734	Below
Adjustment:			<u>28,382,172</u>			<u>7,761,756</u>	
Normalized Rate Base			17,874,185,828			7,791,398,425	2.1
Other & Non-Regulated						-	
Adjusted Rate Base			<u>17,874,185,828</u>			<u>7,791,398,425</u>	2.1
Weighted Cost of Debt			<u>2.228%</u>			<u>2.228%</u>	2.0
Normalized Interest			<u>398,235,430</u>			<u>173,591,734</u>	2.15

**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 General Rate Case - December 2021  
 PowerTax Adjustment**

PAGE 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
California	282	1	28,251,758	CA	Situs	-	
Idaho	282	1	84,653,673	ID	Situs	-	
Oregon	282	1	324,824,355	OR	Situs	-	
Other	282	1	14,241,505	OTHER	0.000%	-	
Utah	282	1	633,991,945	UT	Situs	633,991,945	
Washington	282	1	80,917,835	WA	Situs	-	
Wyoming	282	1	197,359,615	WYP	Situs	-	
U FERC	282	1	(40,967)	FERC	0.000%	-	
			<u>1,364,199,718</u>			<u>633,991,945</u>	7.2.1
Schedule M Adjustment Permanent	SCHMAP	3	(43,909)	SCHMDEXP	43.553%	(19,124)	7.2.1
Schedule M Adjustment	SCHMAT	3	(188,981,050)	SCHMDEXP	43.553%	(82,307,619)	7.2.1
Schedule M Adjustment	SCHMAT	3	7,338,118	SNP	44.349%	3,254,408	7.2.1
Schedule M Adjustment	SCHMDT	3	(683,749,072)	TAXDEPR	44.951%	(307,350,720)	7.2.1
Schedule M Adjustment	SCHMDT	3	(6,119,799)	GPS	43.695%	(2,674,017)	7.2.1
Schedule M Adjustment	SCHMDT	3	27,569	GPS	43.695%	12,046	7.2.1
Deferred Income Tax Expense	41110	3	46,464,015	SCHMDEXP	43.553%	20,236,645	
Deferred Income Tax Expense	41110	3	(1,804,194)	SNP	44.349%	(800,148)	
Deferred Income Tax Expense	41010	3	(168,110,649)	TAXDEPR	44.951%	(75,567,092)	
Deferred Income Tax Expense	41010	3	(1,504,651)	GPS	43.695%	(657,450)	
Deferred Income Tax Expense	41010	3	6,778	GPS	43.695%	2,962	
Deferred Income Tax Expense - Flowthrough	41110	3	(4,109,176)	UT	Situs	(4,109,176)	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 for the 12 months ending December 31, 2021. This adjustment also updates the related tax depreciation and book depreciation schedule M items and associated deferred income tax expense for the 12 months ending December 31, 2021.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Power Tax Adjustment for Year Ended December 2021

Book Tax Difference		Total Company		STATE Allocation	
Description - ADIT	#	Forecast 2021 - Utility	Adjustment	Adjusted Utility - PRORATED	2020 Protocol
Accumulated Deferred Income Taxes (CA) - Beg/End Avg	**	(91,111,232)	28,251,758	(62,859,475)	CA
Accumulated Deferred Income Taxes (IDU) - Beg/End Avg	**	(249,356,594)	84,653,673	(164,702,921)	IDU
Accumulated Deferred Income Taxes (OR) - Beg/End Avg	**	(1,043,312,113)	324,824,355	(718,487,758)	OR
Accumulated Deferred Income Taxes (OTHER) - Beg/End Avg	**	(55,379,400)	14,241,505	(41,137,895)	OTHER
Accumulated Deferred Income Taxes (UT) - Beg/End Avg	**	(1,885,109,252)	633,991,945	(1,251,117,306)	UT
Accumulated Deferred Income Taxes (WA) - Beg/End Avg	**	(285,312,532)	80,917,835	(184,394,697)	WA
Accumulated Deferred Income Taxes (WY) - Beg/End Avg	**	(610,459,311)	197,359,615	(413,099,696)	WYP
Accumulated Deferred Income Taxes (FERC) - Beg/End Avg	**	(6,620,664)	(40,967)	(6,661,631)	FERC
Rounding		1	(1)	0	DITBAL
		(4,206,661,098)	1,364,199,717	(2,842,461,381)	

**NOTE:** The adjustment between the Forecast 2021 ADIT Balances and the revised ADIT balances for the UT GRC is due to the fact that the Forecast 2021 Property ADIT Balances include Protected PP&E EDIT. Since the 2021 forecast was developed, the Protected PP&E EDIT balances have been removed from PowerTax and established in separate Regulatory liability and deferred tax asset accounts. In addition, the Forecast 2021 ADIT balances included all new wind (EY 2020 and Pryor Mountain) and repowered assets expected to be placed in service in 2020 (Marengo I & II, Dunlap and Foote Creek). However, the new wind projects and the 2020 repowered wind facilities are not included in the UT GRC PowerTax run and instead are included in adjustment 8.16 and 8.15, respectively.

Book Tax Difference		Total Company		STATE Allocation	
Description - Schedule M Items	#	Forecast 2021 - Utility	Adjusted Utility	Adjustment	2020 Protocol
Permanent Schedule M Addition:				(43,909)	
Book Depreciation - M&E	105.127	143,074	99,165	(43,909)	SCHMDEXP
Total Permanent Schedule M Adds		143,074	99,165	(43,909)	
<b>Per Power Tax</b>					
<b>Schedule M Additions:</b>					
Book Depreciation	105.120 & Other	1,141,472,098	962,491,048	(188,981,050)	SCHMDEXP
Capitalized Labor & Benefits Costs	105.100	4,101,623	4,101,623	(0)	SO
CIAC	105.130	61,508,140	61,508,140	(0)	CIAC
Avoided Costs	Basis Adj 105.142	33,913,243	41,251,361	7,338,118	SNP
Total Schedule M Adds		1,240,995,104	1,059,352,171	(181,642,933)	
<b>Schedule M Deductions:</b>					
Repair Deduction	105.122	142,519,978	142,519,978	0	SG
Tax Depreciation	105.125	1,512,377,001	828,627,929	(683,749,072)	TAXDEPR
AFUDC - Debt	105.141 - Debt	24,656,172	24,656,172	(0)	SNP
AFUDC - Equity	105.141 - Equity	45,834,876	45,834,876	0	SNP
Tax Gain / (Loss) on Prop. Disposition	105.152	7,870,023	1,750,224	(6,119,799)	GFS
Removal Cost	105.175	39,222,434	39,250,003	27,569	GFS
Total Schedule M Deducts		1,772,480,484	1,082,639,182	(689,841,302)	

**NOTE:** The adjustment for book depreciation and tax depreciation is reflective of the fact that the new wind projects (including Pryor Mountain) and repowering projects placed in service in 2020 are not included in the UT GRC PowerTax run and instead are included in separate adjustments, 8.16 and 8.15 respectively.

Book Tax Difference		Total Company		STATE Allocation	
Description - Deferred Income Tax Expense	#	Forecast 2021 - Utility	Adjusted Utility	Adjustment	2020 Protocol
<b>Flow-through:</b>					
California	105.115	(271,279)	(196,359)	74,920	CA
Idaho	105.115	957,627	272,233	(685,394)	IDU
Oregon	105.115	(2,212,737)	(1,117,070)	1,095,667	OR
Washington	105.115	1,090,648	559,906	(530,742)	WA
Wyoming - P	105.115	(723,974)	(287,697)	436,277	WYP
Wyoming - U	105.115	535,243	169,462	(365,781)	WYU
Utah	105.115	6,583,807	2,474,631	(4,109,176)	UT
U FERC	105.115	(242,809)	(203,341)	39,468	FERC
Other	105.115	(838,873)	(289,619)	569,254	OTHER
Total		4,877,653	1,402,146	(3,475,507)	

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**AFUDC - Equity**

PAGE 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b> AFUDC - Equity	419	1	26,482,244	SNP	44.349%	11,744,704	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**  
**Utah General Rate Case - December 2021**  
**AFUDC - Equity**  
**AFUDC Equity for 12 Months Ended December 31, 2021**

		Equity	
		SAP Accts	
		382000 & 382060	
Dec-19 12 months	Account 419	<i>Ref. 7.3.2</i>	(72,317,120)
Dec-21 12 months	AFUDC-Equity SCHMDT	<i>PowerTax</i>	(45,834,876)
Adjustment to Account 419			<b>26,482,244</b>
			<b>Ref. 7.3</b>

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**AFUDC - Equity**

SAP/FERC Accounts for AFUDC Equity  
 for Twelve Months Ended December 31, 2019

	SAP 382000 & Equity 419.1	SAP 382060 Equity 419.1	Subtotal Equity 419.1
Jan-19	(4,585,585)	25,033	(4,560,552)
Feb-19	(4,431,673)	23,254	(4,408,420)
Mar-19	(4,959,577)	198,675	(4,760,902)
Apr-19	(4,961,975)	(114,810)	(5,076,785)
May-19	(5,547,105)	66,366	(5,480,739)
Jun-19	(5,659,449)	42,236	(5,617,213)
Jul-19	(6,733,777)	26,023	(6,707,754)
Aug-19	(7,448,519)	13,141	(7,435,378)
Sep-19	(7,082,918)	131,554	(6,951,364)
Oct-19	(6,985,753)	75,170	(6,910,583)
Nov-19	(7,114,086)	7,544	(7,106,542)
Dec-19	(7,365,104)	64,214	(7,300,889)
12 Months Ended December 31, 2019	<u>(72,875,520)</u>	<u>558,400</u>	<u><b>(72,317,120)</b></u>

**Ref. 7.3.1**

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Property Tax Expense**

PAGE 7.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Taxes Other Than Income	408	3	32,538,613	GPS	43.695%	14,217,591	7.4.1

**Description of Adjustment:**

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

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Estimated Property Tax Expense for December 2021**  
**Property Tax Adjustment Summary**

Page 7.4.1

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	148,789,387	
<b>Total Accrued Property Tax - 12 Months End. December 2019</b>			<u>148,789,387</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending December 2021 <sup>(1)</sup>			181,328,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2019			(148,789,387)	
<b>Incremental Adjustment to Property Taxes</b>			<u><b>32,538,613</b></u>	<b>Ref. 7.4</b>

<sup>1</sup>Please see Confidential Exhibit RMP\_\_(SRM-5) for additional information.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pro Forma Tax Balances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Schedule M Adjustment Permanent							
	SCHMAP	3	(4,529)	SCHMDEXP	43.553%	(1,973)	
	SCHMAP	3	(47,560)	SE	43.356%	(20,620)	
	SCHMAP	3	180,832	SO	43.695%	79,014	
			<u>128,743</u>			<u>56,421</u>	
	SCHMDP	3	(137,397)	SE	43.356%	(59,570)	
Schedule M Adjustment Temporary							
	SCHMAT	3	(52,155)	BADDEBT	33.343%	(17,390)	
	SCHMAT	3	2,187,116	CA	Situs	-	
	SCHMAT	3	(53,434,293)	CIAC	48.488%	(25,909,225)	
	SCHMAT	3	1,736,838	GPS	43.695%	758,903	
	SCHMAT	3	(132,560)	ID	Situs	-	
	SCHMAT	3	5,748,219	OR	Situs	-	
	SCHMAT	3	(94,974,549)	OTHER	0.000%	-	
	SCHMAT	3	197,969,861	SCHMDEXP	43.553%	86,222,549	
	SCHMAT	3	(82,643,860)	SE	43.356%	(35,831,245)	
	SCHMAT	3	7,047,194	SG	43.997%	3,100,589	
	SCHMAT	3	(33,549,824)	SNP	44.349%	(14,879,130)	
	SCHMAT	3	(2,372,063)	SNPD	48.488%	(1,150,166)	
	SCHMAT	3	19,193,736	SO	43.695%	8,386,611	
	SCHMAT	3	60,836	TROJD	43.883%	26,697	
	SCHMAT	3	902,944	UT	Situs	902,944	
	SCHMAT	3	(11,442,253)	WA	Situs	-	
	SCHMAT	3	(674,303)	WYP	Situs	-	
	SCHMAT	3	(22,244)	WYU	Situs	-	
			<u>(44,451,360)</u>			<u>21,611,136</u>	
	SCHMDT	3	1,125,442	CA	Situs	-	
	SCHMDT	3	(43,269,853)	GPS	43.695%	(18,906,555)	
	SCHMDT	3	1,545,508	ID	Situs	-	
	SCHMDT	3	12,367,555	OR	Situs	-	
	SCHMDT	3	(76,811,754)	OTHER	0.000%	-	
	SCHMDT	3	(95,224,491)	SE	43.356%	(41,285,730)	
	SCHMDT	3	(13,928,790)	SG	43.997%	(6,128,319)	
	SCHMDT	3	(37,844,237)	SNP	44.349%	(16,783,674)	
	SCHMDT	3	1,021,518	SNPD	48.488%	495,314	
	SCHMDT	3	(4,503,813)	SO	43.695%	(1,967,919)	
	SCHMDT	3	827,977,182	TAXDEPR	44.951%	372,182,419	
	SCHMDT	3	4,370,052	UT	Situs	4,370,052	
	SCHMDT	3	5,894,012	WA	Situs	-	
	SCHMDT	3	182,131	WYP	Situs	-	
	SCHMDT	3	2,479,660	WYU	Situs	-	
			<u>585,380,123</u>			<u>291,975,587</u>	
Current Tax Credits							
	40910	3	47,560	SE	43.356%	20,620	
	40910	3	(165,674,079)	SG	43.997%	(72,892,450)	
	40910	3	15,800	SO	43.695%	6,904	

**Description of Adjustment:**

This adjustment normalizes base period schedule M, deferred tax expense, and accumulated deferred income tax balances to an estimated pro forma level for the CY December 2021.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 (cont.) Pro Forma Tax Balances

PAGE 7.5.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Deferred Tax Expense Debit	41010	3	276,708	CA	Situs	-	
	41010	3	(10,638,586)	GPS	43.695%	(4,648,479)	
	41010	3	379,988	ID	Situs	-	
	41010	3	3,040,760	OR	Situs	-	
	41010	3	(18,885,396)	OTHER	0.000%	-	
	41010	3	(23,412,465)	SE	43.356%	(10,150,757)	
	41010	3	(3,424,616)	SG	43.997%	(1,506,745)	
	41010	3	(9,304,612)	SNP	44.349%	(4,126,535)	
	41010	3	251,157	SNPD	48.488%	121,781	
	41010	3	(1,107,335)	SO	43.695%	(483,845)	
	41010	3	203,571,438	TAXDEPR	44.951%	91,507,003	
	41010	3	1,074,447	UT	Situs	1,074,447	
	41010	3	1,449,137	WA	Situs	-	
	41010	3	44,780	WYP	Situs	-	
	41010	3	609,664	WYU	Situs	-	
			<u>143,925,069</u>			<u>71,786,869</u>	
Deferred Tax Expense Credit	41110	3	12,823	BADDEBT	33.343%	4,276	
	41110	3	(1,761,005)	CA	Situs	-	
	41110	3	13,137,676	CIAC	48.488%	6,370,198	
	41110	3	511,093	ID	Situs	-	
	41110	3	4,046,892	FERC	0.000%	-	
	41110	3	(427,029)	GPS	43.695%	(186,588)	
	41110	3	(9,896,617)	OR	Situs	-	
	41110	3	24,261,816	OTHER	0.000%	-	
	41110	3	(48,674,058)	SCHMDEXP	43.553%	(21,199,193)	
	41110	3	20,319,315	SE	43.356%	8,809,685	
	41110	3	(1,732,665)	SG	43.997%	(762,329)	
	41110	3	8,248,761	SNP	44.349%	3,658,272	
	41110	3	583,210	SNPD	48.488%	282,787	
	41110	3	(4,719,088)	SO	43.695%	(2,061,983)	
	41110	3	(14,958)	TROJD	43.883%	(6,564)	
	41110	3	11,315,472	UT	Situs	11,315,472	
	41110	3	(1,702,403)	WA	Situs	-	
	41110	3	2,172,822	WYP	Situs	-	
	41110	3	(8,143,254)	WYU	Situs	-	
			<u>7,538,802</u>			<u>6,224,031</u>	
Deferred ITC Amortization	41140	3	1,399,546	DGU	83.431%	1,167,659	

**Description of Adjustment:**

This adjustment normalizes base period schedule M, deferred tax expense, and accumulated deferred income tax balances to an estimated pro forma level for the CY December 2021.

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**(cont.) Pro Forma Tax Balances**

Adjustment to Tax:	<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>
ADIT Balance 190	190	3	234,702	BADDEBT	33.343%	78,257	
	190	3	(540,134)	CA	Situs	-	
	190	3	(2,430,679)	ID	Situs	-	
	190	3	(12,418,487)	OR	Situs	-	
	190	3	5,609,284	OTHER	0.000%	-	
	190	3	(343,142)	SE	43.356%	(148,774)	
	190	3	(24,730,077)	SG	43.997%	(10,880,615)	
	190	3	(24,406,866)	SO	43.695%	(10,664,463)	
	190	3	(6,026)	TROJD	43.883%	(2,644)	
	190	3	62,928	UT	Situs	62,928	
	190	3	(305,045)	WA	Situs	-	
	190	3	(5,307,987)	WYP	Situs	-	
	190	3	553,745	SNPD	48.488%	268,500	
	190	3	1,050,750	WYU	Situs	-	
	190	3	(4,001)	FERC	0.000%	-	
			<u>(62,981,035)</u>			<u>(21,286,812)</u>	
ADIT Balance 281	281	3	177,382,631	SG	43.997%	78,043,920	
ADIT Balance 282	282	3	(91,111,232)	CA	Situs	-	
	282	3	3,886,209,064	DITBAL	44.066%	1,712,498,964	
	282	3	(249,302,194)	ID	Situs	-	
	282	3	(951,736,235)	OR	Situs	-	
	282	3	(55,297,623)	OTHER	0.000%	-	
	282	3	(73,758)	SE	43.356%	(31,979)	
	282	3	659,834	SG	43.997%	290,310	
	282	3	(34,210)	SO	43.695%	(14,948)	
	282	3	(1,884,715,724)	UT	Situs	(1,884,715,724)	
	282	3	(265,312,532)	WA	Situs	-	
	282	3	(610,220,515)	WYP	Situs	-	
	282	3	(6,620,664)	FERC	0.000%	-	
			<u>(227,555,790)</u>			<u>(171,973,376)</u>	
ADIT Balance 283	283	3	(1,067,151)	CA	Situs	-	
	283	3	748	GPS	43.695%	327	
	283	3	145,748	ID	Situs	-	
	283	3	(843,292)	OR	Situs	-	
	283	3	(45,863,172)	OTHER	0.000%	-	
	283	3	3,777,451	SE	43.356%	1,637,759	
	283	3	329,390	SG	43.997%	144,923	
	283	3	283,474	SNP	44.349%	125,719	
	283	3	12,681,766	SO	43.695%	5,541,237	
	283	3	(1,115,768)	UT	Situs	(1,115,768)	
	283	3	(380,542)	WA	Situs	-	
	283	3	312,544	WYP	Situs	-	
	283	3	199,023	WYU	Situs	-	
			<u>(31,539,782)</u>			<u>6,334,197</u>	
ADIT Balance 255	255	3	42,534	ITC90	46.936%	19,964	
	255	3	23,387	SG	43.997%	10,290	
	255	3	10,214	ID	Situs	-	
			<u>76,135</u>			<u>30,253</u>	

**Description of Adjustment:**

This adjustment normalizes base period schedule M, deferred tax expense, and accumulated deferred income tax balances to an estimated pro forma level for the CY December 2021.

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Production Tax Credit**

<b>Pro Forma Period - December 2021</b>					
<b>Description</b>	<b>Total Available KWh</b>	<b>Repowering Date</b>	<b>Total PTC Eligible KWh</b>	<b>Factor (inflated tax per unit)</b>	<b>Federal Income Tax Credit</b>
<b>Wind/Geothermal</b>					
Glenrock KWh [a]	(371,354,368)	<b>9/24/2019</b>	(340,531,956)	0.025	(8,513,299)
Glenrock III KWh [a]	(136,970,049)	<b>11/24/2019</b>	(113,685,141)	0.025	(2,842,129)
Goodnoe KWh	(284,561,444)	<b>12/20/2019</b>	(284,561,444)	0.025	(7,114,036)
High Plains Wind	(381,845,267)	<b>12/19/2019</b>	(381,845,267)	0.025	(9,546,132)
Leaning Juniper 1 KWh	(299,841,979)	<b>9/13/2019</b>	(299,841,979)	0.025	(7,496,049)
Marengo KWh	(488,061,345)	<b>1/27/2020</b>	(488,061,345)	0.025	(12,201,534)
Marengo II KWh	(232,351,885)	<b>2/25/2020</b>	(232,351,885)	0.025	(5,808,797)
McFadden Ridge	(116,455,002)	<b>11/17/2019</b>	(116,455,002)	0.025	(2,911,375)
Rolling Hills KWh [a]	(320,425,732)	<b>10/17/2019</b>	(245,446,110)	0.025	(6,136,153)
Seven Mile KWh	(417,996,452)	<b>9/9/2019</b>	(417,996,452)	0.025	(10,449,911)
Seven Mile II KWh	(87,580,282)	<b>9/9/2019</b>	(87,580,282)	0.025	(2,189,507)
Dunlap I Wind KWh	(476,859,527)	10/15/2020	(476,859,527)	0.025	(11,921,488)
Foote Creek I Wind	(176,168,730)	12/1/2020	(176,168,730)	0.025	(4,404,218)
Pryor Mountain Wind	(814,099,672)	12/31/2020	(814,099,672)	0.025	(20,352,492)
Cedar Springs Wind II	(749,501,075)	11/1/2020	(749,501,075)	0.025	(18,737,527)
Ekola Flats Wind	(819,429,663)	11/1/2020	(819,429,663)	0.025	(20,485,742)
TB Flats Wind	(847,123,795)	11/1/2020	(847,123,795)	0.025	(21,178,095)
TB Flats Wind II	(847,123,795)	11/1/2020	(847,123,795)	0.025	(21,178,095)
<b>Total KWh Production</b>	<b>(7,867,750,061)</b>		<b>(7,738,663,119)</b>		<b>(193,466,579)</b>
<b>Total Federal Production Tax Credit</b>					<b>(193,466,579)</b>

Repowering In Service dates in **bold** reflect actual in-service dates.

[a] Total available Kwh is reflected net of the generation that is not considered PTC eligible because the facility was not fully repowered. For Glenrock, the disallowed Kwh represents 8.3% of the total. For Glenrock III, the disallowed Kwh represents 17% disallowed. For Rolling Hills, the disallowed KWh represents 23.4% disallowed.

December 2019 Results of Operations PTC	(27,792,500)
Proforma Adjustment	<b>(165,674,079)</b>

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wyoming Wind Generation Tax**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Taxes Other Than Income	408	3	258,672	SG	43.997%	113,809	7.6.1

**Description of Adjustment:**

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that became effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The tax is on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the entity producing the electricity. New wind facilities are exempt from the tax for three years following the date the facility first produces electricity for sale. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wyoming Wind Generation Tax**

<b>Wind Plant</b>	<b>2021 NPC MWH Production (b)</b>	<b>Tax Begins</b>	<b>2021 \$1/MWH Tax</b>
Foote Creek, Wyoming (a)	-	12/1/2023	-
Glenrock I Wind Plant	371,354	1/1/2012	371,354
Seven Mile Hill Wind Plant	417,996	1/1/2012	417,996
Seven Mile Hill II Wind Plant	87,580	1/1/2012	87,580
Glenrock III Wind Plant	136,970	1/1/2012	136,970
High Plains Wind Plant	381,845	9/1/2012	381,845
McFadden Ridge	116,455	9/1/2012	116,455
Rolling Hills	320,426	1/17/2012	320,426
Dunlap I Wind	476,860	10/1/2013	476,860
Cedar Springs Wind II, Wyoming (a)	-	12/1/2023	-
Ekola Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind II, Wyoming (a)	-	12/1/2023	-
<b>Total WY Wind MWH</b>	<b><u>2,309,486</u></b>		<b><u>2,309,486</u></b>
Booked through December 2019			2,050,814
Adjustment to normalize to CY December 2021			<b><u>258,672</u></b> Ref 7.6

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total MWh production, not PTC eligible generation. Glenrock I, Rolling Hills and Glenrock III were not fully repowered, which results in a difference between PTC eligible generation and WY Wind tax eligible generation.

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Removal of TCJA Deferred Balances**

PAGE 7.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustments to Rate Base:</b>							
Reg Liab - Protected PP&E EDIT - UT	254	1	(608,595,819)	UT	Situs	(608,595,819)	7.7.1
Reg Liab - Protected PP&E EDIT Amort - UT	254	1	30,370,255	UT	Situs	30,370,255	7.7.1
Reg Liab - Non-Protected PP&E EDIT - UT	254	1	3,619,919	UT	Situs	3,619,919	7.7.1
<b>Adjustments to Tax:</b>							
DTA - Reg Liab - Protected PP&E EDIT - UT	190	1	149,633,021	UT	Situs	149,633,021	7.7.1
DTA - Reg Liab - Protected PP&E EDIT Amt.	190	1	(7,467,013)	UT	Situs	(7,467,013)	7.7.1
DTA - Reg Liab - Non-Protected PP&E EDIT	190	1	(451,327)	UT	Situs	(451,327)	7.7.1
DTL PMI PP&E - Protected Property EDIT	282	1	4,065,016	SE	43.356%	1,762,437	
Protected PP&E RSGM Amortization - UT	41110	1	(21,794,547)	UT	Situs	(21,794,547)	

**Description of Adjustment:**

This adjustment reflects the removal of tax deferral balances as a result of the Tax Cuts and Jobs Act that was enacted on December 22, 2017. The tax rate was reduced from 35% to 21% effective January 1, 2018. The non-protected EDIT and any Protected PP&E EDIT amortization deferral balances will be removed from rate base and a proposal to use the remaining balances to offset to Dave Johnston net book value will be included as part of the current rate case.

Non-protected PP&E EDIT, Non-Property EDIT and Deferred Protected EDIT Amortization: Pursuant to Docket 17-035-69, Order Approving Settlement Stipulation, \$168.8m of non-protected PP&E and non-property EDIT balances will be used to offset the net book value of the Dave Johnston plant. A proposal to utilize the remaining EDIT balances will be included in the current rate case.

Protected PP&E EDIT: This adjustment reflects the level of protected property EDIT amortization and adjusts the rate base for the test period.

Rocky Mountain Power  
Utah General Rate Case - December 2021  
Removal of TCJA Deferred Balances Adjustment

SAP Account 288936 - Reg Liab Protected PP&E EDIT - UT - Prorated 12/31/2021 Balance - 13MA		(664,039,125)
SAP Account 288936 - Reg Liab Protected PP&E EDIT - UT - Base Period 13MA		(55,443,306)
Adjustment Needed		(608,595,819) <b>Ref 7.7</b>
SAP Account 288944 - Reg Liab Protected PP&E EDIT Amort - 2021 Expected Balance	<b>NOTE 1</b>	0
SAP Account 288944 - Reg Liab Protected PP&E EDIT Amort - UT - Base Period 13MA		(30,370,255)
Adjustment Needed		30,370,255 <b>Ref 7.7</b>
SAP Account 288216 - Reg Liab Non-Protected PP&E EDIT - 2021 Expected Balance	<b>NOTE 1</b>	0
SAP Account 288216 - Reg Liab Non-Protected PP&E EDIT - UT - Base Period 13MA		(3,619,919)
Adjustment Needed		3,619,919 <b>Ref 7.7</b>
SAP Account 287116 - DTA RL Prot PP&E EDIT - UT - Prorated 12/31/2021 Balance - 13MA		163,264,645
SAP Account 287116 - DTA RL Prot PP&E EDIT - UT - Base Period 13MA		13,631,624
Adjustment Needed		149,633,021 <b>Ref 7.7</b>
SAP Account 287064 - DTA RL Prot PP&E EDIT Amort - UT - Expected 2021 Balance	<b>NOTE 1</b>	0
SAP Account 287064 - DTA RL Prot PP&E EDIT Amort - UT - Base Period 13MA		7,467,013
Adjustment Needed		(7,467,013) <b>Ref 7.7</b>
SAP Account 287126 - DTA RL Non-Prot PP&E EDIT - UT - Expected 2021 Balance	<b>NOTE 1</b>	0
SAP Account 287126 - DTA RL Non-Prot PP&E EDIT - UT - Base Period 13MA		451,327
Adjustment Needed		(451,327) <b>Ref 7.7</b>
SAP Account 287607 - DTL PMI Fixed Assets - Protected PP&E EDIT - Prorated 12/31/2021 Balance - 13MA		(2,714,246)
SAP Account 287607 - DTL PMI Fixed Assets - Protected PP&E EDIT - Base Period 13MA		(6,779,262)
Adjustment Needed		4,065,016 <b>Ref 7.7</b>
PacifiCorp Only RSGM Amortization - Dec. 2021		(21,188,112)
PMI Only ARAM Amortization - Dec. 2021		(606,435)
Subtotal - Protected PP&E EDIT Amortization		(21,794,547)
PacifiCorp Only ARAM/RSGM Amortization - per Base Period	<b>NOTE 2</b>	0
Difference - Adjustment needed		(21,794,547) <b>Ref 7.7</b>

**NOTE 1:** These balances are being removed from rate base as it is being proposed in the current GRC that any remaining EDIT balances will be used to buydown plant balances.

**NOTE 2:** The proforma period EDIT amortization is the same as the base period - which is zero. The only amortization to be proposed as part of base rates is RSGM amortization. All other balances will be amortized via a separate tariff or rider.

**Rocky Mountain Power  
Utah General Rate Case – December 2021  
Rate Base Adjustment Index**

The Company used thirteen month average rate base as of December 2019 as the starting point for establishing the adjustments made to the Test Period. Test Period rate base is included using thirteen month average balances from January 2021 through December 2021. The following rate base adjustments are included.

- 8.1 Cash Working Capital (Impacts are included on each individual adjustment)
- 8.2 Trapper Mine Rate Base
- 8.3 Bridger Mine Rate Base
- 8.4 Customer Advances for Construction
- 8.5 Pro Forma Plant Additions
- 8.6 Regulatory Asset Amortization
- 8.7 Plant Held for Future Use (PHFU) – FERC 105
- 8.8 Miscellaneous Rate Base
- 8.9 Customer Service Deposits
- 8.10 Klamath Hydroelectric Settlement Agreement
- 8.11 Cholla 4 Closure
- 8.12 Carbon Plant Adjustment
- 8.13 Pension Asset Adjustment
- 8.14 Deer Creek Mine Adjustment
- 8.15 Repowering Projects
- 8.16 New Wind Generation Capital Additions

*Page 8.0.1 – Page 8.16.2: Reference – Attachment R746-700-22.B.4, Folder, '1. Adjustments,' Folder, 'C*

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Tab 8 Adjustment Summary**

	8.2	8.3	8.4	8.5	8.6	8.7	
	Total Adjustments	Trapper Mine Rate Base	Bridger Mine Rate Base	Customer Advances for Construction	Pro Forma Plant Additions	Regulatory Asset Amortization	FERC 105 (PHFU)
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	(10,617,592)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	8,771,738	-	-	-	-	(104)	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	(1,845,854)	-	-	-	-	(104)	-
21							
22 Depreciation	50,838,862	-	-	-	-	-	-
23 Amortization	4,268,426	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	(70,785,634)	39,760	(140,612)	30,207	(2,140,390)	51,849	21,921
26 Income Taxes - State	(16,030,987)	9,005	(31,845)	6,841	(484,739)	11,742	4,964
27 Income Taxes - Def Net	65,825,921	(60,853)	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	681,136	-	-	-	-	-	-
30							
31 Total Operating Expenses:	32,951,870	(12,088)	(172,456)	37,048	(2,625,129)	63,487	26,885
32							
33 Operating Rev For Return:	(32,951,870)	12,088	172,456	(37,048)	2,625,129	(63,487)	(26,885)
34							
35 Rate Base:	-						
36 Electric Plant In Service	1,518,727,672	2,371,035	31,121,503	-	479,253,311	-	-
37 Plant Held for Future Use	(4,908,218)	-	-	-	-	-	(4,908,218)
38 Misc Deferred Debits	(73,204,422)	-	-	-	-	(1,326,086)	-
39 Elec Plant Acq Adj	(4,810,804)	-	-	-	-	(4,810,804)	-
40 Nuclear Fuel	13,273,757	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	1,514,358	-	-	-	-	-	-
43 Material & Supplies	(2,932,863)	-	-	-	-	-	-
44 Working Capital	(1,214,406)	(225,608)	(1,922)	413	(29,260)	708	300
45 Weatherization Loans	(2,305)	-	-	-	-	(2,305)	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	1,446,442,770	2,145,426	31,119,581	413	479,224,051	(16,138,487)	(4,907,918)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	83,718,740	-	-	-	-	-	-
52 Accum Prov For Amort	526,101	-	-	-	-	-	-
53 Accum Def Income Tax	(59,478,549)	61,276	362,745	-	-	3,480,157	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	(6,763,542)	-	-	(6,763,542)	-	-	-
56 Customer Service Deposits	(16,275,584)	-	-	-	-	-	-
57 Misc Rate Base Deductions	30,323,848	-	-	-	-	1,054,264	-
58							
59 Total Rate Base Deductions	32,051,014	61,276	362,745	(6,763,542)	-	4,534,421	-
60							
61 Total Rate Base:	1,478,493,784	2,206,702	31,482,326	(6,763,129)	479,224,051	(11,604,066)	(4,907,918)
62							
63 Return on Rate Base	-2.110%	-0.003%	-0.041%	0.009%	-0.584%	0.013%	0.006%
64							
65 Return on Equity	-3.931%	-0.005%	-0.077%	0.016%	-1.088%	0.025%	0.010%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(53,942,570)	-	-	-	-	104	-
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	32,940,723	49,165	701,424	(150,682)	10,677,074	(258,538)	(109,348)
72 Schedule "M" Additions	84,064,242	247,503	-	-	-	-	-
73 Schedule "M" Deductions	350,286,385	-	-	-	-	-	-
74 Income Before Tax	(353,105,435)	198,338	(701,424)	150,682	(10,677,074)	258,642	109,348
75							
76 State Income Taxes	(16,030,987)	9,005	(31,845)	6,841	(484,739)	11,742	4,964
77 Taxable Income	(337,074,449)	189,334	(669,579)	143,841	(10,192,334)	246,900	104,384
78							
79 Federal Income Taxes + Other	(70,785,634)	39,760	(140,612)	30,207	(2,140,390)	51,849	21,921
APPROXIMATE PRICE CHANGE	195,693,205	210,425	3,002,065	(644,913)	45,697,444	(1,106,636)	(468,005)

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Tab 8 Adjustment Summary**

	8.8	8.9	8.10	8.11	8.12	8.13	8.14	8.15
	Miscellaneous Rate Base	Customer Service Deposits	Klamath Hydroelectric Settlement Agreement	Cholla Unit 4 Closure	Carbon Plant Adjustment	Pension Asset Adjustment	Deer Creek Mine Adjustment	Repowering Projects
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	-	-	-	(9,198,161)	-	-	(1,419,431)	-
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	-	-	-	(9,198,161)	-	-	(1,419,431)	-
21	-	-	-	-	-	-	-	-
22 Depreciation	-	-	3,625,615	-	(2,446,755)	-	-	9,134,066
23 Amortization	-	-	4,268,426	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	(19,621)	(63,848)	(169,880)	2,940,693	549,049	(6,728)	(1,957,717)	(12,461,294)
26 Income Taxes - State	(4,444)	(14,460)	(38,473)	665,986	124,344	(1,524)	(443,369)	(2,822,138)
27 Income Taxes - Def Net	-	-	(1,758,332)	(688,044)	-	-	2,854,147	12,180,843
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	681,136	-	-	-	-	-	-
30								
31 Total Operating Expenses:	(24,065)	602,828	5,927,358	(6,279,526)	(1,773,361)	(8,252)	(966,369)	6,031,477
32								
33 Operating Rev For Return:	24,065	(602,828)	(5,927,358)	6,279,526	1,773,361	8,252	966,369	(6,031,477)
34								
35 Rate Base:								
36 Electric Plant In Service	-	-	912,424	(242,278,559)	-	-	-	188,790,892
37 Plant Held for Future Use	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	2,879,014	-	-	10,727,396	(6,684,290)	(44,867,085)	(23,933,370)	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	13,273,757	-	-
41 Prepayments	-	-	-	-	-	-	-	-
42 Fuel Stock	1,514,358	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	(2,932,863)	-	-	-	-
44 Working Capital	(268)	(873)	(2,322)	(62,324)	7,506	(92)	(42,584)	(170,353)
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	4,393,104	(873)	910,102	(234,546,350)	(6,676,784)	(31,593,420)	(23,975,955)	188,620,539
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	4,788,052	117,224,976	(8,871,391)	-	-	(7,837,045)
52 Accum Prov For Amort	-	-	526,101	-	-	-	-	-
53 Accum Def Income Tax	-	-	(1,512,592)	(2,637,501)	2,437,267	3,830,183	4,977,165	(11,154,483)
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	(16,275,584)	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	29,269,584	-	-
58								
59 Total Rate Base Deductions	-	(16,275,584)	3,801,561	114,587,475	(6,434,125)	33,099,767	4,977,165	(18,991,529)
60								
61 Total Rate Base:	4,393,104	(16,276,457)	4,711,663	(119,958,875)	(13,110,908)	1,506,347	(18,998,790)	169,629,010
62								
63 Return on Rate Base	-0.005%	0.011%	-0.093%	0.241%	0.043%	-0.002%	0.039%	-0.301%
64								
65 Return on Equity	-0.009%	0.020%	-0.173%	0.450%	0.081%	-0.003%	0.072%	-0.560%
66								
67 TAX CALCULATION:								
68 Operating Revenue	-	(681,136)	(7,894,042)	9,198,161	2,446,755	-	1,419,431	(9,134,066)
69 Other Deductions	-	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	97,878	(362,638)	104,975	(2,672,674)	(292,110)	33,561	(423,292)	3,779,321
72 Schedule "M" Additions	-	-	7,894,042	2,798,451	-	-	23,464,245	9,134,066
73 Schedule "M" Deductions	-	-	742,448	-	-	-	35,072,795	58,382,313
74 Income Before Tax	(97,878)	(318,498)	(847,424)	14,669,287	2,738,865	(33,561)	(9,765,828)	(62,161,634)
75								
76 State Income Taxes	(4,444)	(14,460)	(38,473)	665,986	124,344	(1,524)	(443,369)	(2,822,138)
77 Taxable Income	(93,434)	(304,038)	(808,951)	14,003,301	2,614,521	(32,038)	(9,322,460)	(59,339,496)
78								
79 Federal Income Taxes + Other	(19,621)	(63,848)	(169,880)	2,940,693	549,049	(6,728)	(1,957,717)	(12,461,294)
APPROXIMATE PRICE CHANGE	418,914	(867,515)	8,383,039	(20,683,362)	(3,709,280)	143,641	(3,238,241)	25,451,799

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Tab 8 Adjustment Summary**

	8.16
	New Wind Generation Capital Additions
1 Operating Revenues:	
2 General Business Revenues	-
3 Interdepartmental	-
4 Special Sales	-
5 Other Operating Revenues	-
6 Total Operating Revenues	<u>-</u>
7	
8 Operating Expenses:	
9 Steam Production	-
10 Nuclear Production	-
11 Hydro Production	-
12 Other Power Supply	8,771,842
13 Transmission	-
14 Distribution	-
15 Customer Accounting	-
16 Customer Service & Info	-
17 Sales	-
18 Administrative & General	<u>-</u>
19	
20 Total O&M Expenses	8,771,842
21	-
22 Depreciation	40,525,936
23 Amortization	-
24 Taxes Other Than Income	-
25 Income Taxes - Federal	(57,459,024)
26 Income Taxes - State	(13,012,878)
27 Income Taxes - Def Net	53,298,158
28 Investment Tax Credit Adj.	-
29 Misc Revenue & Expense	<u>-</u>
30	
31 Total Operating Expenses:	32,124,034
32	
33 Operating Rev For Return:	<u>(32,124,034)</u>
34	
35 Rate Base:	
36 Electric Plant In Service	1,058,557,066
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	(687,724)
45 Weatherization Loans	-
46 Misc Rate Base	<u>-</u>
47	
48 Total Electric Plant:	1,057,869,341
49	-
50 Rate Base Deductions:	
51 Accum Prov For Deprec	(21,585,852)
52 Accum Prov For Amort	-
53 Accum Def Income Tax	(59,322,765)
54 Unamortized ITC	-
55 Customer Adv For Const	-
56 Customer Service Deposits	-
57 Misc Rate Base Deductions	<u>-</u>
58	-
59 Total Rate Base Deductions	(80,908,617)
60	
61 Total Rate Base:	<u>976,960,724</u>
62	
63 Return on Rate Base	-1.444%
64	
65 Return on Equity	-2.690%
66	
67 TAX CALCULATION:	
68 Operating Revenue	(49,297,778)
69 Other Deductions	-
70 Interest (AFUDC)	-
71 Interest	21,766,607
72 Schedule "M" Additions	40,525,936
73 Schedule "M" Deductions	<u>256,088,828</u>
74 Income Before Tax	(286,627,277)
75	
76 State Income Taxes	<u>(13,012,878)</u>
77 Taxable Income	<u>(273,614,399)</u>
78	
79 Federal Income Taxes + Other	<u>(57,459,024)</u>
APPROXIMATE PRICE CHANGE	143,103,831

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 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>
<b>Adjustment to Expense:</b>							
Cash Working Capital	CWC	3	(2,229,257)	UT	Situs	(2,229,257)	Below
<b>Adjustment Detail:</b>							
Cash Working Capital December 2019 - Unadjusted			29,065,417			15,230,221	2.28
Cash Working Capital December 2021 - Normalized			24,796,761			13,000,964	2.28
Adjustment:			<u>(4,268,656)</u>			<u>(2,229,257)</u>	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for Utah are calculated using the Company's 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  
 Twelve Months Ending December 2021

Lead/Lag Study as of 12/15	Total	California	Oregon	Washington	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
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	2,688,661,279	55,814,238	708,762,861	197,638,210	381,022,791	310,411,913	1,147,782,057	160,625,824	70,610,878	682,766
Taxes Other than Income	231,934,311	5,540,179	85,250,008	15,140,752	28,619,369	23,657,986	86,016,983	11,326,937	4,961,383	40,083
Federal Income Tax	(159,305,732)	(1,111,020)	(37,774,239)	(19,090,529)	(20,043,675)	(13,493,121)	(70,674,668)	(8,727,917)	(6,550,555)	(107,454)
State Income Tax	7,741,165	421,761	2,848,138	(865,241)	1,869,453	2,120,885	3,273,601	607,636	(251,432)	(11,917)
Total	2,769,031,024	60,665,158	759,086,767	192,823,192	391,467,938	322,697,664	1,166,397,973	163,832,481	68,770,273	603,478
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	7,586,386	166,206	2,079,690	528,283	1,072,515	884,103	3,195,611	448,856	188,412	1,653
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	<b>24,796,761</b>	152,777	7,174,891	3,206,676	953,569	786,053	<b>13,000,964</b>	307,008	167,516	875
	<b>Ref. 2.28</b>						<b>Ref. 2.28</b>			

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 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>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	7,452,809	SE	43.356%	3,231,255	Below
Other Tangible Property	399	3	<u>(1,984,077)</u>	SE	43.356%	<u>(860,221)</u>	Below
			<u>5,468,732</u>			<u>2,371,035</u>	Below
Final Reclamation Liability	2533	3	(521,614)	SE	43.356%	(226,152)	Below
<b>Adjustment to Tax:</b>							
Schedule M Adj - Reclamation Liab	SCHMAT	3	570,860	SE	43.356%	247,503	8.2.2
Deferred Income Tax Expense	41110	3	(140,355)	SE	43.356%	(60,853)	8.2.2
Accumulated Def Inc Tax Balance	190	3	141,330	SE	43.356%	61,276	8.2.2
<b>Adjustment Detail</b>							
December 2019 13- Month Avg. Balance			7,452,809				8.2.1
December 2021 13- Month Avg. Balance			5,468,732				8.2.1
Adjustment to Dec2021 13 - Month Avg. Balance			<u>(1,984,077)</u>				Above

**Description of Adjustment:**

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant rather than the plant balance to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2021. The adjustment was stipulated to and approved in Utah 97-035-01, and has been included in all General Rate Case filings since.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Trapper Mine Rate Base

Trapper Total Description	Actual Dec-18	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19
<b>Property, Plant, and Equipment</b>													
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	131,436,326	131,415,797	131,839,368	131,900,162	131,802,049	129,647,551	129,713,916	129,747,276	129,923,771	129,923,771	129,387,279	129,481,057	129,555,788
Total Property, Plant, and Equipment	152,020,125	152,028,597	152,399,596	152,423,167	152,483,961	150,231,350	150,297,715	150,331,075	150,507,570	150,507,570	149,971,078	150,064,856	150,139,587
Accumulated Depreciation	(122,843,808)	(123,335,248)	(123,807,137)	(124,389,415)	(124,860,891)	(125,221,277)	(123,345,936)	(123,821,275)	(124,307,564)	(124,797,170)	(124,478,792)	(124,862,921)	(125,230,662)
<b>Total Property, Plant, and Equipment</b>	29,176,317	28,693,349	28,592,459	28,033,752	27,623,070	27,164,571	26,885,414	26,476,440	26,023,511	25,710,400	25,492,286	25,201,935	24,908,925
<b>Other</b>													
Inventories	6,388,403	5,728,066	5,714,021	6,278,600	6,383,070	6,755,971	5,804,961	6,091,045	6,100,394	6,560,487	6,173,356	6,387,443	6,099,869
Prepaid Expenses	3,889,048	3,113,866	2,558,627	2,097,572	1,565,430	1,109,891	382,217	39,314	20,760	7,164	(13,472)	(33,602)	145,799
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	70,000	70,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Advance Royalty - Slate 206-13	10,847,451	9,411,932	8,842,648	8,946,172	8,518,500	8,445,862	6,767,178	6,710,359	6,701,154	7,147,651	6,739,884	6,933,841	6,745,668
<b>Total Other</b>	21,444,902	20,573,866	20,337,696	20,570,374	20,776,900	22,109,724	21,975,146	22,120,708	22,102,248	22,295,309	22,703,238	23,001,284	22,671,336
<b>Total Rate Base</b>	50,621,219	49,267,215	48,930,155	48,604,126	48,399,970	49,274,295	48,860,560	48,600,148	48,125,759	47,905,709	48,195,524	48,203,219	47,580,261
<b>PacifiCorp Share (21.40%)</b>	8,565,086	8,154,530	8,011,113	7,913,704	7,734,296	7,620,633	7,201,655	7,101,975	7,003,078	7,031,623	6,897,684	6,877,056	6,774,083

Ref 8.2

December 2019 13 Mth. Avg. Balance 7,452,809

Trapper Total Description	Actual Dec-20	Actual Jan-21	Actual Feb-21	Actual Mar-21	Actual Apr-21	Actual May-21	Actual Jun-21	Actual Jul-21	Actual Aug-21	Actual Sep-21	Actual Oct-21	Actual Nov-21	Actual Dec-21
<b>Property, Plant, and Equipment</b>													
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	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960	132,862,960
Total Property, Plant, and Equipment	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759	153,446,759
Accumulated Depreciation	(133,624,454)	(133,899,764)	(134,175,073)	(134,450,383)	(134,725,693)	(135,001,003)	(135,276,313)	(135,551,623)	(135,826,932)	(136,102,242)	(136,377,552)	(136,652,862)	(136,928,171)
<b>Total Property, Plant, and Equipment</b>	19,822,305	19,546,995	19,271,686	18,996,376	18,721,066	18,445,756	18,170,446	17,895,137	17,619,827	17,344,517	17,069,207	16,793,897	16,518,586
<b>Other</b>													
Inventories	8,000,000	7,833,333	7,666,667	7,500,000	7,333,333	7,166,667	7,000,000	6,833,333	6,666,667	6,500,000	6,333,333	6,166,667	6,000,000
Prepaid Expenses	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Restricted Funds - Self-bonding for Black Lung	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - Slate 206-13	8,384,374	8,217,707	8,051,041	7,884,374	7,717,707	7,551,041	7,384,374	7,217,707	7,051,041	6,884,374	6,717,707	6,551,041	6,384,374
<b>Total Other</b>	16,768,748	16,441,114	16,168,081	15,898,748	15,625,415	15,352,082	15,078,750	14,805,417	14,532,084	14,258,751	13,985,418	13,712,085	13,438,752
<b>Total Rate Base</b>	36,591,053	36,008,109	35,440,767	34,895,124	34,349,481	33,803,838	33,258,195	32,712,552	32,166,909	31,621,266	31,075,623	30,530,980	29,985,337
<b>PacifiCorp Share (21.40%)</b>	6,036,229	5,941,546	5,847,063	5,752,480	5,657,898	5,563,315	5,468,732	5,374,149	5,279,566	5,184,983	5,090,400	4,995,817	4,901,234

Ref 8.2

13 Mth. Avg. Balance 5,468,732



**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Jim Bridger 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>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	98,401,780	SE	43.356%	42,663,282	Below
Other Tangible Property	399	3	(26,620,821)	SE	43.356%	(11,541,779)	Below
			<u>71,780,959</u>			<u>31,121,503</u>	
<b>Adjustment to Tax:</b>							
Accumulated Def Inc Tax Balance	190	3	836,662	SE	43.356%	362,745	8.3.2
<b>Adjustment Detail</b>							
December 2019 13 Month Avg. Balance			98,401,780				8.3.1
December 2021 13 Month Avg. Balance			71,780,959				8.3.1
Adjustment to December 2021 13 Month Avg Balance			<u>(26,620,821)</u>				Above

**Description of Adjustment:**

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. The Bridger Mine adjustment was stipulated to and approved in Utah Docket No. 97-035-01, and has been used in all subsequent general rate case filings.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Bridger Mine Rate Base  
 (\$000's)**

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1 Structure, Equipment, Mine Dev.	447,148	447,276	447,260	446,039	445,802	442,931	442,864	443,025	442,919	444,638	444,788	443,605	443,289
2 Materials & Supplies	15,983	16,275	16,046	16,178	16,170	16,299	16,432	16,189	15,735	15,799	15,786	15,313	15,148
4 Pit Inventory	29,203	25,750	21,201	18,577	20,066	23,024	26,673	24,623	25,742	25,989	25,058	27,508	27,196
5 Deferred Long Wall Costs	2,521	3,495	2,201	2,058	2,052	2,848	2,765	3,114	3,688	4,065	4,818	5,591	5,705
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(330,770)	(332,867)	(335,146)	(336,185)	(338,361)	(337,895)	(340,234)	(342,469)	(344,815)	(347,459)	(349,378)	(349,276)	(350,778)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	164,085	159,929	151,562	146,668	145,728	147,206	148,500	144,482	143,269	143,031	141,072	142,741	140,560
<b>PacifiCorp Share (66.67%)</b>	<b>109,390</b>	<b>106,620</b>	<b>101,042</b>	<b>97,779</b>	<b>97,152</b>	<b>98,137</b>	<b>99,000</b>	<b>96,322</b>	<b>95,513</b>	<b>95,354</b>	<b>94,048</b>	<b>95,161</b>	<b>93,707</b>

**December 2019 - 13 Mth. Avg. Balance**      **98,402**

Ref 8.3

Bridger Total	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1 Structure, Equipment, Mine Dev.	447,771	447,793	447,916	448,023	448,080	448,211	448,312	448,370	448,585	456,521	456,688	459,002	459,023
2 Materials & Supplies	12,830	12,810	12,599	12,388	12,177	11,966	11,756	11,545	11,334	11,123	10,912	10,701	10,490
4 Pit Inventory	29,604	29,259	27,718	31,555	32,557	35,173	39,239	38,918	36,251	35,556	37,744	35,131	34,318
5 Deferred Long Wall Costs	2,939	2,383	1,546	491	2,581	4,394	3,831	3,364	2,787	2,393	1,513	698	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(377,897)	(380,104)	(382,509)	(385,075)	(387,199)	(389,052)	(391,248)	(393,412)	(395,673)	(397,871)	(400,480)	(403,069)	(405,550)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	115,246	112,141	107,270	107,382	108,196	110,692	111,889	108,785	103,284	107,722	106,377	102,463	98,280
<b>PacifiCorp Share (66.67%)</b>	<b>76,831</b>	<b>74,761</b>	<b>71,513</b>	<b>71,588</b>	<b>72,131</b>	<b>73,795</b>	<b>74,593</b>	<b>72,523</b>	<b>68,856</b>	<b>71,815</b>	<b>70,918</b>	<b>68,309</b>	<b>65,520</b>

**December 2021 - 13 Mth. Avg. Balance**      **71,781**

Ref 8.3

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Bridger Mine Rate Base  
 13-Month Average Balance  
 (000's)

	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13-Mo. Avg Balance
<b>Materials &amp; Supplies:</b>														
Obsolete Reserve - Surface	(651,897)	(669,762)	(687,627)	(705,492)	(723,358)	(741,223)	(759,088)	(776,953)	(794,818)	(812,684)	(830,549)	(848,414)	(866,279)	(759,088)
Obsolete Reserve - Underground	(3,187,292)	(3,380,292)	(3,573,292)	(3,766,292)	(3,959,292)	(4,152,292)	(4,345,292)	(4,538,292)	(4,731,292)	(4,924,292)	(5,117,292)	(5,310,292)	(5,503,292)	(4,345,292)
<b>Total Obsolete Reserves</b>	<b>(3,839,189)</b>	<b>(4,050,054)</b>	<b>(4,260,919)</b>	<b>(4,471,784)</b>	<b>(4,682,650)</b>	<b>(4,893,515)</b>	<b>(5,104,380)</b>	<b>(5,315,245)</b>	<b>(5,526,110)</b>	<b>(5,736,976)</b>	<b>(5,947,841)</b>	<b>(6,158,706)</b>	<b>(6,369,571)</b>	<b>(5,104,380)</b>
<b>PacifiCorp's 2/3 share:</b>														
Obsolete Reserve - Surface	(434,598)	(446,508)	(458,418)	(470,328)	(482,238)	(494,149)	(506,059)	(517,969)	(529,879)	(541,789)	(553,699)	(565,609)	(577,520)	(506,059)
Obsolete Reserve - Underground	(2,124,861)	(2,253,528)	(2,382,195)	(2,510,861)	(2,639,528)	(2,768,195)	(2,896,861)	(3,025,528)	(3,154,195)	(3,282,861)	(3,411,528)	(3,540,195)	(3,668,861)	(2,896,861)
<b>Total of PacifiCorp's share of Obsolete Reserves</b>	<b>(2,559,459)</b>	<b>(2,700,036)</b>	<b>(2,840,613)</b>	<b>(2,981,189)</b>	<b>(3,121,766)</b>	<b>(3,262,344)</b>	<b>(3,402,920)</b>	<b>(3,543,497)</b>	<b>(3,684,074)</b>	<b>(3,824,650)</b>	<b>(3,965,227)</b>	<b>(4,105,804)</b>	<b>(4,246,381)</b>	<b>(3,402,920)</b>

836,662 Ref 8.3

13-month Avg ADIT 190 Balance at December 31, 2021

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Customer Advances for Construction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	1	(81,867)	CA	Situs	-	8.4.1
Customer Advances	252	1	2,875,732	OR	Situs	-	8.4.1
Customer Advances	252	1	(376,401)	WA	Situs	-	8.4.1
Customer Advances	252	1	(538,660)	ID	Situs	-	8.4.1
Customer Advances	252	1	(11,153,414)	UT	Situs	(11,153,414)	8.4.1
Customer Advances	252	1	(702,940)	WYP	Situs	-	8.4.1
Customer Advances	252	1	9,977,549	SG	43.997%	4,389,872	8.4.1
			-			(6,763,542)	

**Description of Adjustment:**

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

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Customer Advances for Construction**

**13 Mth. Avg. Basis:**

<b>Account</b>	<b>Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
252CA	-	(81,867)	<b>(81,867)</b>	<b>Page 8.4</b>
252OR	(5,181,208)	(2,305,475)	<b>2,875,732</b>	<b>Page 8.4</b>
252WA	-	(376,401)	<b>(376,401)</b>	<b>Page 8.4</b>
252IDU	-	(538,660)	<b>(538,660)</b>	<b>Page 8.4</b>
252UT	(1,189,263)	(12,342,676)	<b>(11,153,414)</b>	<b>Page 8.4</b>
252WYP	-	(702,940)	<b>(702,940)</b>	<b>Page 8.4</b>
252SG	(36,739,670)	(26,762,121)	<b>9,977,549</b>	<b>Page 8.4</b>
<b>Total</b>	<b>(43,110,140)</b>	<b>(43,110,140)</b>	<b>-</b>	

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pro Forma Plant Additions

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	3	(10,856,128)	SG	43.997%	(4,776,425)	
Steam Plant	312	3	(13,720,952)	SG	43.997%	(6,036,876)	
Steam Plant	312	3	123,052,380	SG	43.997%	54,139,968	
Steam Plant	312	3	(1,346,839)	SG	43.997%	(592,575)	
Hydro Plant	332	3	(30,028,664)	SG	43.997%	(13,211,861)	
Hydro Plant	332	3	(483,281)	SG	43.997%	(212,632)	
Hydro Plant	332	3	62,075,508	SG-P	43.997%	27,311,671	
Hydro Plant	332	3	8,085,561	SG-U	43.997%	3,557,445	
Other Plant	343	3	-	SG	43.997%	-	
Other Plant	343	3	42,219,283	SG	43.997%	18,575,428	
Other Plant	343	3	58,652	OR	Situs	-	
Other Plant	343	3	(544,015,913)	SG-W	43.997%	(239,353,391)	
Other Plant	343	3	327,705	SG	43.997%	144,182	
Transmission Plant	355	3	(4,375,359)	SG	43.997%	(1,925,049)	
Transmission Plant	355	3	(6,906,020)	SG	43.997%	(3,038,476)	
Transmission Plant	355	3	450,529,111	SG	43.997%	198,221,537	
Distribution Plant	360	3	6,590,208	Situs	Situs	3,195,840	
Distribution Plant	361	3	12,586,623	Situs	Situs	6,103,728	
Distribution Plant	362	3	105,802,951	Situs	Situs	51,307,839	
Distribution Plant	363	3	-	Situs	Situs	-	
Distribution Plant	364	3	127,588,743	Situs	Situs	61,872,591	
Distribution Plant	365	3	81,102,855	Situs	Situs	39,329,831	
Distribution Plant	366	3	40,284,041	Situs	Situs	19,535,250	
Distribution Plant	367	3	94,183,581	Situs	Situs	45,673,168	
Distribution Plant	368	3	144,874,255	Situs	Situs	70,254,987	
Distribution Plant	369	3	86,739,287	Situs	Situs	42,063,150	
Distribution Plant	370	3	24,456,358	Situs	Situs	11,859,810	
Distribution Plant	371	3	910,061	Situs	Situs	441,323	
Distribution Plant	373	3	6,475,685	Situs	Situs	3,140,304	
General Plant	397	3	1,659,813	CA	Situs	-	
General Plant	397	3	8,162,077	OR	Situs	-	
General Plant	397	3	(56,893)	WA	Situs	-	
General Plant	397	3	3,841,540	WYP	Situs	-	
General Plant	397	3	57,029,857	UT	Situs	57,029,857	
General Plant	397	3	11,286,908	ID	Situs	-	
General Plant	397	3	(599,633)	WYU	Situs	-	
General Plant	397	3	(221,278)	SG	43.997%	(97,357)	
General Plant	397	3	(254,928)	SG	43.997%	(112,162)	
General Plant	397	3	16,995,839	SG	43.997%	7,477,744	
General Plant	397	3	23,028,354	SO	43.695%	10,062,129	
General Plant	397	3	(213,307)	SG	43.997%	(93,850)	
General Plant	397	3	-	SG	43.997%	-	
General Plant	397	3	(2,396,724)	CN	47.809%	(1,145,859)	
General Plant	397	3	115,024	SE	43.356%	49,870	
<b>Mining Plant</b>	399	3	-	SE	43.356%	-	
			<u>924,586,340</u>			<u>460,751,138</u>	

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2021. This adjustment includes the 13 month average of the plant additions that will be placed into service by December 31, 2021. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.5.31 through 8.5.36. Retirements of plant in service are also walked forward through the Test Period. This adjustment includes the repowering retirements. This adjustment reflects the net impact of capital additions, and retirements. The related tax impact is included in adjustment 7.2.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 (cont.) Pro Forma Plant Additions**

PAGE 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Intangible Plant	303	3	624,000	CA	Situs	-	
Intangible Plant	303	3	6,595,992	CN	47.809%	3,153,504	
Intangible Plant	302	3	-	SG	43.997%	-	
Intangible Plant	302	3	-	SG	43.997%	-	
Intangible Plant	303	3	(1,552)	ID	Situs	-	
Intangible Plant	303	3	314,320	OR	Situs	-	
Intangible Plant	303	3	(1,106,269)	SE	43.356%	(479,636)	
Intangible Plant	302	3	5,065,124	SG	43.997%	2,228,528	
Intangible Plant	302	3	(105,514)	SG-P	43.997%	(46,424)	
Intangible Plant	302	3	-	SG-U	43.997%	-	
Intangible Plant	303	3	-	SG	43.997%	-	
Intangible Plant	303	3	30,658,747	SO	43.695%	13,396,193	
Intangible Plant	303	3	250,008	UT	Situs	250,008	
Intangible Plant	303	3	-	WA	Situs	-	
Intangible Plant	303	3	(227,692)	WYP	Situs	-	
Intangible Plant	303	3	-	WYU	Situs	-	
			42,067,164			18,502,173	
			966,653,505			479,253,311	<b>Ref 8.5.3</b>
Total Adjustment							

**Description of Adjustment:**

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2021. This adjustment includes the 13 month average of the plant additions that will be placed into service by December 31, 2021. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.5.31 through 8.5.36. Retirements of plant in service are also walked forward through the Test Period. This adjustment includes the repowering retirements. This adjustment reflects the net impact of capital additions, and retirements. The related tax impact is included in adjustment 7.2.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pro Forma Plant Additions**

Description	Account	Factor	13 Month Average December 2019 EPIS Balance	Test Period EPIS Balance 13 Month Average	Adjustment to Test Period
<b>Steam Production Plant:</b>					
Pre-merger Pacific	312	SG	1,019,558,839	1,008,702,711	(10,856,128)
Pre-merger Utah	312	SG	1,066,369,273	1,052,648,320	(13,720,952)
Post-merger	312	SG	4,676,491,623	4,799,544,003	123,052,380
Post-merger - Cholla	312	SG	552,011,238	550,664,399	(1,346,839)
Total Steam Plant			7,314,430,972	7,411,559,433	97,128,461
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	332	SG	213,662,763	183,634,098	(30,028,664)
Pre-merger Utah	332	SG	40,819,117	40,335,836	(483,281)
Post-merger	332	SG-P	681,041,264	743,116,772	62,075,508
Post-merger	332	SG-U	142,205,066	150,290,627	8,085,561
Total Hydro Plant			1,077,728,210	1,117,377,334	39,649,124
<b>Other Production Plant:</b>					
Pre-merger Utah	343	SG	235,129	235,129	-
Post-merger	343	SG	1,921,446,488	1,963,665,771	42,219,283
Post-merger Wind	343	SG-W	2,013,613,628	1,469,597,715	(544,015,913)
Black Cap Solar	343	OR	-	58,652	58,652
Post-merger	343	SG	85,653,978	85,981,683	327,705
Total Other Production Plant			4,020,949,224	3,519,538,950	(501,410,273)
<b>Transmission Plant:</b>					
Pre-merger Pacific	355	SG	483,901,133	479,525,774	(4,375,359)
Pre-merger Utah	355	SG	625,613,058	618,707,038	(6,906,020)
Post-merger	355	SG	5,326,791,560	5,777,320,670	450,529,111
Total Transmission Plant			6,436,305,751	6,875,553,482	439,247,731
<b>Distribution Plant:</b>					
California	360-373	CA	276,802,157	316,089,799	39,287,642
Oregon	360-373	OR	2,158,855,130	2,355,944,969	197,089,839
Washington	360-373	WA	525,026,658	567,031,645	42,004,988
Eastern Wyoming	360-373	WYP	631,634,491	681,030,105	49,395,614
Utah	360-373	UT	3,051,930,252	3,406,708,071	354,777,819
Idaho	360-373	ID	361,562,521	405,767,171	44,204,650
Western Wyoming	360-373	WYU	138,492,489	143,326,586	4,834,097
Total Distribution Plant			7,144,303,698	7,875,898,346	731,594,647
<b>General Plant:</b>					
California	397	CA	19,869,523	21,529,336	1,659,813
Oregon	397	OR	212,257,600	220,419,677	8,162,077
Washington	397	WA	48,567,590	48,510,697	(56,893)
Eastern Wyoming	397	WYP	80,035,828	83,877,368	3,841,540
Utah	397	UT	227,418,849	284,448,707	57,029,857
Idaho	397	ID	44,667,203	55,954,111	11,286,908
Western Wyoming	397	WYU	16,976,536	16,376,903	(599,633)
Pre-merger Pacific	397	SG	1,189,406	968,128	(221,278)
Pre-merger Utah	397	SG	4,150,493	3,895,566	(254,928)
Post-merger	397	SG	287,798,106	304,793,945	16,995,839
General Office	397	SO	313,997,781	337,026,135	23,028,354
General Office	397	SG	4,901,915	4,688,608	(213,307)
General Office	397	SG	223,232	223,232	-
Customer Service	397	CN	17,517,830	15,121,106	(2,396,724)
Fuel Related	397	SE	3,772,375	3,887,400	115,024
Total General Plant			1,283,344,269	1,401,720,919	118,376,650

**Mining Plant:**

Coal Mine	399	SE	1,854,828	1,854,828	-
Total Mining Plant			<u>1,854,828</u>	<u>1,854,828</u>	<u>-</u>

**Intangible Plant:**

California	303	CA	481,167	1,105,167	624,000
Customer Service	303	CN	176,932,374	183,528,366	6,595,992
Pre-merger Utah	302	SG	600,993	600,993	-
Pre-merger Pacific	302	SG	-	-	-
Idaho	303	ID	4,371,145	4,369,593	(1,552)
Oregon	303	OR	4,614,381	4,928,702	314,320
Fuel Related	303	SE	-	(1,106,269)	(1,106,269)
Post-merger	302	SG	182,683,934	187,749,059	5,065,124
Hydro Relicensing	302	SG-P	175,266,123	175,160,609	(105,514)
Hydro Relicensing	302	SG-U	9,350,399	9,350,399	-
Post-merger	303	SG	-	-	-
General Office	303	SO	390,075,918	420,734,665	30,658,747
Utah	303	UT	(26,190,998)	(25,940,990)	250,008
Washington	303	WA	2,036,363	2,036,363	-
Eastern Wyoming	303	WYP	5,629,114	5,401,422	(227,692)
Western Wyoming	303	WYU	-	-	-
Total Intangible Plant			<u>925,850,914</u>	<u>967,918,078</u>	<u>42,067,164</u>

**Total EPIS Balance**

<u>28,204,767,866</u>	<u>29,171,421,371</u>	<u>966,653,505</u>
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**Ref. 8.5.21**

**Ref 8.5.1**

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pro Forma Plant Additions

Description	Factor	Adjusted EPIS Balance Dec 2019	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2020	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2020	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,017,583,394	-	(493,371)	1,017,090,022	-	(493,371)	1,016,596,651	-	(493,371)
Pre-merger Utah	SG	1,063,585,182	-	(607,603)	1,062,977,578	-	(607,603)	1,062,369,975	-	(607,603)
Post-merger	SG	4,692,829,369	(137,950)	(3,192,491)	4,689,498,928	675,307	(3,192,491)	4,686,981,744	3,571,364	(3,192,491)
Geothermal - Blundell	SG	28,180,136	-	-	28,180,136	1,266,615	-	29,446,751	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	552,650,756	-	(165,530)	552,485,226	-	(165,530)	552,319,696	-	(165,530)
Total Steam Plant		7,354,828,836	(137,950)	(4,458,995)	7,350,231,891	1,941,922	(4,458,995)	7,347,714,818	3,571,364	(4,458,995)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	184,514,703	-	(48,922)	184,465,781	-	(48,922)	184,416,858	-	(48,922)
Pre-merger Utah	SG	40,717,723	-	(21,216)	40,696,507	-	(21,216)	40,675,291	-	(21,216)
Post-merger	SG-P	619,926,650	428,543	(162,679)	620,192,514	(63,933)	(162,679)	619,965,902	(63,933)	(162,679)
Post-merger	SG-U	145,683,708	(54,408)	(30,425)	145,598,875	(54,408)	(30,425)	145,514,042	197,477	(30,425)
Klamath	SG-P	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-
Total Hydro Plant		1,085,772,196	374,135	(263,243)	1,085,883,088	(118,341)	(263,243)	1,085,501,505	133,544	(263,243)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,921,327,683	16,384,784	(1,885,943)	1,935,826,524	(95,216)	(1,885,943)	1,933,845,366	(95,216)	(1,885,943)
Post-merger Wind	SG-W	1,922,997,774	209,479	(170,154,405)	1,753,052,847	209,479	(87,764,557)	1,665,497,768	209,479	(333,926)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	85,640,221	3,934	(58,507)	85,585,648	3,934	(58,507)	85,531,076	3,934	(58,507)
Total Other Plant		3,930,200,807	16,598,197	(172,098,855)	3,774,700,149	118,197	(89,709,007)	3,685,109,339	118,197	(2,278,375)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	482,718,889	-	(177,395)	482,541,494	-	(177,395)	482,364,098	-	(177,395)
Pre-merger Utah	SG	624,744,772	-	(335,430)	624,409,342	-	(335,430)	624,073,913	-	(335,430)
Post-merger	SG	5,371,156,419	3,871,046	(751,976)	5,374,275,489	8,399,457	(751,976)	5,381,922,970	8,596,731	(751,976)
Total Transmission Plant		6,478,620,080	3,871,046	(1,264,801)	6,481,226,325	8,399,457	(1,264,801)	6,488,360,981	8,596,731	(1,264,801)
<b>Distribution Plant:</b>										
California	CA	280,202,605	655,327	(140,174)	280,717,758	511,153	(140,174)	281,088,737	1,553,680	(140,174)
Oregon	OR	2,210,514,718	4,217,115	(1,691,599)	2,213,040,234	3,576,501	(1,691,599)	2,214,927,137	8,367,287	(1,691,599)
Washington	WA	536,772,035	519,702	(183,798)	537,107,940	379,818	(183,798)	537,303,959	1,389,775	(183,798)
Eastern Wyoming	WYP	643,608,779	1,582,249	(272,793)	644,918,236	1,592,347	(272,793)	646,237,790	1,844,355	(272,793)
Utah	UT	3,111,180,487	9,340,767	(1,371,285)	3,119,149,968	9,662,023	(1,371,285)	3,127,440,705	13,971,929	(1,371,285)
Idaho	ID	369,260,148	1,340,473	(155,382)	370,445,238	1,409,784	(155,382)	371,699,639	1,597,036	(155,382)
Western Wyoming	WYU	143,761,879	-	(24,183)	143,737,696	-	(24,183)	143,713,513	-	(24,183)
Total Distribution Plant		7,295,300,652	17,655,633	(3,839,215)	7,309,117,070	17,133,626	(3,839,215)	7,322,411,481	28,724,062	(3,839,215)

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Description	Factor	Adjusted EPIS Balance Dec 2019	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2020	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2020	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	21,105,928	17,208	(29,724)	21,093,412	13,534	(29,724)	21,077,222	41,696	(29,724)
Oregon	OR	212,842,784	296,866	(363,203)	212,776,447	238,777	(363,203)	212,652,022	712,794	(363,203)
Washington	WA	47,785,974	38,251	(114,039)	47,710,186	30,077	(114,039)	47,626,224	92,680	(114,039)
Eastern Wyoming	WYP	79,498,515	527,826	(243,617)	79,782,725	229,167	(243,617)	79,768,275	268,361	(243,617)
Utah	UT	230,922,034	1,224,334	(387,214)	231,759,154	454,313	(387,214)	231,826,254	553,521	(387,214)
Idaho	ID	45,235,967	237,621	(71,861)	45,401,727	119,020	(71,861)	45,448,886	134,922	(71,861)
Western Wyoming	WYU	16,918,287	-	(30,077)	16,888,210	-	(30,077)	16,858,133	-	(30,077)
Pre-merger Pacific	SG	1,173,782	-	(11,425)	1,162,356	-	(11,425)	1,150,931	-	(11,425)
Pre-merger Utah	SG	4,079,323	-	(10,209)	4,069,114	-	(10,209)	4,058,906	-	(10,209)
Post-merger	SG	294,172,050	1,546,290	(496,287)	295,222,053	467,841	(496,287)	295,193,607	579,074	(496,287)
General Office	SO	324,426,065	(6,004)	(1,322,709)	323,097,352	242,785	(1,322,709)	322,017,428	521,517	(1,322,709)
General Office	SG	4,920,267	-	(12,870)	4,907,397	-	(12,870)	4,894,527	-	(12,870)
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	17,716,936	-	(144,213)	17,572,724	-	(144,213)	17,428,511	-	(144,213)
Fuel Related	SE	3,949,884	-	(3,471)	3,946,412	-	(3,471)	3,942,941	-	(3,471)
Total General Plant		1,304,971,028	3,882,392	(3,240,918)	1,305,612,502	1,795,514	(3,240,918)	1,304,167,098	2,904,564	(3,240,918)
<b>Mining Plant:</b>										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	184,143,852	-	(34,194)	184,109,658	-	(34,194)	184,075,465	-	(34,194)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,371,145	-	(86)	4,371,059	-	(86)	4,370,973	-	(86)
Oregon	OR	4,615,241	-	(363)	4,614,878	-	(363)	4,614,514	-	(363)
Fuel Related	SE	-	-	(61,459)	(61,459)	-	(61,459)	(122,919)	-	(61,459)
Post-merger	SG	193,851,085	-	(339,001)	193,512,083	-	(339,001)	193,173,082	-	(339,001)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	101,132,840	-	(4,666)	101,128,174	-	(4,666)	101,123,509	-	(4,666)
Hydro Relicensing	SG-U	9,350,399	-	-	9,350,399	-	-	9,350,399	-	-
General Office	SO	399,227,706	68,684	(1,107,595)	398,188,796	176,171	(1,107,595)	397,257,372	924,644	(1,107,595)
Utah	UT	5,890,217	-	(470)	5,889,747	-	(470)	5,889,277	-	(470)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,641,211	-	(13,322)	5,627,889	-	(13,322)	5,614,568	-	(13,322)
Klamath Hydro Relicensing	UT	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-	-
Total Intangible Plant		953,372,754	68,684	(1,561,156)	951,880,283	176,171	(1,561,156)	950,495,298	924,644	(1,561,156)
<b>Total</b>		28,404,921,181	42,312,137	(186,727,182)	28,260,506,136	29,446,546	(104,337,334)	28,185,615,348	44,973,107	(16,906,702)

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Description	Factor	Adjusted EPIS Balance Mar 2020	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2020	Capital Additions	Retirements	Adjusted EPIS Balance May 2020	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,016,103,280	-	(493,371)	1,015,609,909	-	(493,371)	1,015,116,537	-	(493,371)
Pre-merger Utah	SG	1,061,762,372	-	(607,603)	1,061,154,768	-	(607,603)	1,060,547,165	-	(607,603)
Post-merger	SG	4,687,360,618	16,558,083	(3,192,491)	4,700,726,210	9,860,787	(3,192,491)	4,707,394,506	30,141,469	(3,192,491)
Geothermal - Blundell	SG	29,446,751	-	-	29,446,751	-	-	29,446,751	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	552,154,166	-	(165,530)	551,988,637	-	(165,530)	551,823,107	-	(165,530)
Total Steam Plant		7,346,827,187	16,558,083	(4,458,995)	7,358,926,275	9,860,787	(4,458,995)	7,364,328,066	30,141,469	(4,458,995)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	184,367,936	-	(48,922)	184,319,013	-	(48,922)	184,270,091	-	(48,922)
Pre-merger Utah	SG	40,654,075	-	(21,216)	40,632,859	-	(21,216)	40,611,643	-	(21,216)
Post-merger	SG-P	619,739,290	(63,933)	(162,679)	619,512,678	(41,693)	(162,679)	619,308,307	1,374,026	(162,679)
Post-merger	SG-U	145,681,093	(54,408)	(30,425)	145,596,260	(54,408)	(30,425)	145,511,427	73,326	(30,425)
Klamath	SG-P	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-
Total Hydro Plant		1,085,371,806	(118,341)	(283,243)	1,084,990,223	(96,100)	(283,243)	1,084,630,880	1,447,351	(283,243)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,931,864,207	33,627,699	(1,885,943)	1,963,605,963	167,387	(1,885,943)	1,961,887,408	2,778,668	(1,885,943)
Post-merger Wind	SG-W	1,665,373,321	209,479	(333,926)	1,665,248,874	209,479	(333,926)	1,665,124,427	240,010	(333,926)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	85,476,504	1,130,317	(58,507)	86,548,314	3,934	(58,507)	86,493,742	25,638	(58,507)
Total Other Plant		3,682,949,161	34,967,495	(2,278,375)	3,715,638,281	380,800	(2,278,375)	3,713,740,705	3,044,316	(2,278,375)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	482,186,703	-	(177,395)	482,009,308	-	(177,395)	481,831,913	-	(177,395)
Pre-merger Utah	SG	623,738,483	-	(335,430)	623,403,053	-	(335,430)	623,067,624	-	(335,430)
Post-merger	SG	5,389,767,725	8,537,065	(751,976)	5,397,552,815	74,127,600	(751,976)	5,470,928,439	32,475,053	(751,976)
Total Transmission Plant		6,495,692,911	8,537,065	(1,264,801)	6,502,965,176	74,127,600	(1,264,801)	6,575,827,975	32,475,053	(1,264,801)
<b>Distribution Plant:</b>										
California	CA	282,502,242	1,640,161	(140,174)	284,002,229	2,110,319	(140,174)	285,972,374	7,092,403	(140,174)
Oregon	OR	2,221,602,825	8,845,547	(1,691,599)	2,228,756,773	13,387,883	(1,691,599)	2,240,453,057	9,124,379	(1,691,599)
Washington	WA	538,509,937	1,477,136	(183,798)	539,803,275	4,231,907	(183,798)	543,851,384	1,370,223	(183,798)
Eastern Wyoming	WYP	647,809,353	2,024,790	(272,793)	649,561,350	2,322,463	(272,793)	651,611,021	2,324,205	(272,793)
Utah	UT	3,140,041,349	10,926,182	(1,371,285)	3,149,596,245	25,240,715	(1,371,285)	3,173,465,675	20,188,735	(1,371,285)
Idaho	ID	373,141,292	1,714,445	(155,382)	374,700,355	1,702,210	(155,382)	376,247,183	1,911,192	(155,382)
Western Wyoming	WYU	143,689,330	-	(24,183)	143,665,147	-	(24,183)	143,640,964	-	(24,183)
Total Distribution Plant		7,347,296,329	26,628,260	(3,839,215)	7,370,085,374	48,995,498	(3,839,215)	7,415,241,658	42,011,138	(3,839,215)

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Description	Factor	Adjusted EPIS Balance		Capital Additions	Adjusted EPIS Balance		Capital Additions	Adjusted EPIS Balance		Capital Additions	Adjusted EPIS Balance		Capital Additions	Retirements
		Mar 2020	Apr 2020		Mar 2020	Apr 2020		Mar 2020	May 2020					
<b>General Plant:</b>														
California	CA	21,089,194	21,103,464	43,993	(29,724)	21,103,464	56,617	(29,724)	21,130,358	41,509	(29,724)	21,130,358	41,509	(29,724)
Oregon	OR	213,001,613	213,356,575	718,165	(363,203)	213,356,575	948,664	(363,203)	213,942,036	679,755	(363,203)	213,942,036	679,755	(363,203)
Washington	WA	47,604,865	47,598,774	107,947	(114,039)	47,598,774	125,935	(114,039)	47,610,670	102,501	(114,039)	47,610,670	102,501	(114,039)
Eastern Wyoming	WYP	79,793,019	79,815,901	266,500	(243,617)	79,815,901	378,497	(243,617)	79,950,781	529,688	(243,617)	79,950,781	529,688	(243,617)
Utah	UT	231,992,561	232,156,080	550,733	(387,214)	232,156,080	839,590	(387,214)	232,808,457	1,227,512	(387,214)	232,808,457	1,227,512	(387,214)
Idaho	ID	45,511,947	45,573,931	133,845	(71,861)	45,573,931	178,320	(71,861)	45,680,390	238,698	(71,861)	45,680,390	238,698	(71,861)
Western Wyoming	WYU	16,828,056	16,797,979	-	(30,077)	16,797,979	-	(30,077)	16,767,903	-	(30,077)	16,767,903	-	(30,077)
Pre-merger Pacific	SG	1,139,506	1,128,081	-	(11,425)	1,128,081	-	(11,425)	1,116,656	-	(11,425)	1,116,656	-	(11,425)
Pre-merger Utah	SG	4,048,697	4,038,488	-	(10,209)	4,038,488	-	(10,209)	4,028,279	-	(10,209)	4,028,279	-	(10,209)
Post-merger	SG	295,276,393	295,311,682	531,576	(496,287)	295,311,682	610,474	(496,287)	295,425,869	1,212,877	(496,287)	295,425,869	1,212,877	(496,287)
General Office	SO	321,216,235	324,238,458	4,344,932	(1,322,709)	324,238,458	1,207,895	(1,322,709)	324,123,644	2,670,619	(1,322,709)	324,123,644	2,670,619	(1,322,709)
General Office	SG	4,881,657	4,868,787	-	(12,870)	4,868,787	-	(12,870)	4,855,917	-	(12,870)	4,855,917	-	(12,870)
General Office	SG	223,232	223,232	-	-	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	17,284,298	17,140,085	-	(144,213)	17,140,085	-	(144,213)	16,995,872	-	(144,213)	16,995,872	-	(144,213)
Fuel Related	SE	3,939,470	3,935,998	-	(3,471)	3,935,998	-	(3,471)	3,932,527	-	(3,471)	3,932,527	-	(3,471)
Total General Plant		1,303,830,744	1,307,287,517	6,697,690	(3,240,918)	1,307,287,517	4,345,992	(3,240,918)	1,308,392,591	6,703,159	(3,240,918)	1,308,392,591	6,703,159	(3,240,918)
<b>Mining Plant:</b>														
Coal Mine	SE	1,854,828	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
<b>Intangible Plant:</b>														
California	CA	481,167	481,167	-	-	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	184,041,271	184,007,077	-	(34,194)	184,007,077	-	(34,194)	183,972,884	-	(34,194)	183,972,884	-	(34,194)
Pre-merger Utah	SG	600,993	600,993	-	-	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	4,370,886	4,370,800	-	(86)	4,370,800	-	(86)	4,370,714	-	(86)	4,370,714	-	(86)
Oregon	OR	4,614,151	4,613,788	-	(363)	4,613,788	-	(363)	4,613,424	-	(363)	4,613,424	-	(363)
Fuel Related	SE	(184,378)	(245,838)	-	(61,459)	(245,838)	-	(61,459)	(307,297)	-	(61,459)	(307,297)	-	(61,459)
Post-merger	SG	192,834,081	192,495,079	-	(339,001)	192,495,079	-	(339,001)	192,156,078	-	(339,001)	192,156,078	-	(339,001)
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)
Hydro Relicensing	SG-U	101,118,843	101,114,178	-	(4,666)	101,114,178	-	(4,666)	101,109,512	-	(4,666)	101,109,512	-	(4,666)
Hydro Relicensing	SG-U	9,350,399	9,350,399	-	-	9,350,399	-	-	9,350,399	-	-	9,350,399	-	-
General Office	SO	397,074,422	396,499,109	532,282	(1,107,595)	396,499,109	2,020,105	(1,107,595)	397,411,619	7,526,220	(1,107,595)	397,411,619	7,526,220	(1,107,595)
Utah	UT	5,888,808	5,888,338	-	(470)	5,888,338	-	(470)	5,887,869	-	(470)	5,887,869	-	(470)
Washington	WA	2,036,363	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,601,246	5,587,925	-	(13,322)	5,587,925	-	(13,322)	5,574,603	-	(13,322)	5,574,603	-	(13,322)
Klamath Hydro Relicensing	UT	(32,081,215)	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-	-
Total Intangible Plant		949,858,787	948,829,913	532,282	(1,561,156)	948,829,913	2,020,105	(1,561,156)	949,288,963	7,526,220	(1,561,156)	949,288,963	7,526,220	(1,561,156)
<b>Total</b>														
		28,213,681,752	28,290,577,586	93,802,536	(16,906,702)	28,290,577,586	139,634,682	(16,906,702)	28,413,305,565	123,348,706	(16,906,702)	28,413,305,565	123,348,706	(16,906,702)

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Description	Factor	Adjusted EPIS Balance Jun 2020	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2020	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2020	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,014,623,166	-	(493,371)	1,014,129,795	-	(493,371)	1,013,636,424	-	(493,371)
Pre-merger Utah	SG	1,059,939,561	-	(607,603)	1,059,331,958	-	(607,603)	1,058,724,355	-	(607,603)
Post-merger	SG	4,734,343,484	282,747	(3,192,491)	4,731,433,741	590,863	(3,192,491)	4,728,832,112	1,336,147	(3,192,491)
Geothermal - Blundell	SG	29,446,751	-	-	29,446,751	-	-	29,446,751	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	551,657,577	-	(165,530)	551,492,048	-	(165,530)	551,326,518	-	(165,530)
Total Steam Plant		7,390,010,540	282,747	(4,458,995)	7,385,834,292	590,863	(4,458,995)	7,381,966,160	1,336,147	(4,458,995)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	184,221,168	-	(48,922)	184,172,246	-	(48,922)	184,123,323	-	(48,922)
Pre-merger Utah	SG	40,590,427	-	(21,216)	40,569,211	-	(21,216)	40,547,995	-	(21,216)
Post-merger	SG-P	620,519,653	516,556	(162,679)	620,873,530	511,386	(162,679)	621,222,238	622,120	(162,679)
Post-merger	SG-U	145,554,327	127,006	(30,425)	145,650,908	190,608	(30,425)	145,811,091	(54,408)	(30,425)
Klamath	SG-P	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-
Total Hydro Plant		1,085,814,988	643,562	(263,243)	1,086,195,307	701,994	(263,243)	1,086,634,059	567,713	(263,243)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,962,780,133	249,579	(1,885,943)	1,961,143,768	507,301	(1,885,943)	1,959,765,127	(95,216)	(1,885,943)
Post-merger Wind	SG-W	1,665,030,511	240,010	(333,926)	1,664,936,596	240,010	(333,926)	1,664,842,681	240,010	(333,926)
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-
Post-merger	SG	86,460,873	167,309	(58,507)	86,569,676	3,934	(58,507)	86,515,103	3,934	(58,507)
Total Other Plant		3,714,506,646	656,898	(2,278,375)	3,712,885,170	751,246	(2,278,375)	3,711,358,040	148,729	(2,278,375)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	481,654,517	-	(177,395)	481,477,122	-	(177,395)	481,299,727	-	(177,395)
Pre-merger Utah	SG	622,732,194	-	(335,430)	622,396,764	-	(335,430)	622,061,335	-	(335,430)
Post-merger	SG	5,502,651,516	11,770,907	(751,976)	5,513,670,447	10,415,417	(751,976)	5,523,333,888	10,401,233	(751,976)
Total Transmission Plant		6,607,038,227	11,770,907	(1,264,801)	6,617,544,333	10,415,417	(1,264,801)	6,626,694,949	10,401,233	(1,264,801)
<b>Distribution Plant:</b>										
California	CA	292,924,603	2,114,590	(140,174)	294,899,019	1,734,539	(140,174)	296,493,384	1,363,197	(140,174)
Oregon	OR	2,247,885,837	11,305,987	(1,691,599)	2,257,500,225	9,355,149	(1,691,599)	2,265,163,776	13,551,738	(1,691,599)
Washington	WA	545,037,809	1,911,564	(183,798)	546,765,574	1,494,385	(183,798)	548,076,161	1,079,318	(183,798)
Eastern Wyoming	WYP	653,662,433	2,172,182	(272,793)	655,561,823	2,342,652	(272,793)	657,631,682	2,197,478	(272,793)
Utah	UT	3,192,283,125	19,514,110	(1,371,285)	3,210,425,950	24,004,408	(1,371,285)	3,233,059,072	21,300,993	(1,371,285)
Idaho	ID	378,002,992	1,894,025	(155,382)	379,741,635	1,960,139	(155,382)	381,546,391	1,804,157	(155,382)
Western Wyoming	WYU	143,616,781	-	(24,183)	143,592,598	-	(24,183)	143,568,415	-	(24,183)
Total Distribution Plant		7,453,413,581	38,912,458	(3,839,215)	7,488,486,824	40,891,273	(3,839,215)	7,525,538,882	41,296,883	(3,839,215)

Rocky Mountain Power  
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Description	Factor	Adjusted EPIS Balance Jun 2020	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2020	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2020	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	21,142,143	56,609	(29,724)	21,169,029	44,836	(29,724)	21,184,141	32,608	(29,724)
Oregon	OR	214,258,589	918,503	(363,203)	214,813,889	769,906	(363,203)	215,220,593	645,883	(363,203)
Washington	WA	47,598,132	125,999	(114,039)	47,611,092	125,323	(114,039)	47,622,376	98,196	(114,039)
Eastern Wyoming	WYP	80,236,852	341,165	(243,617)	80,334,399	740,524	(243,617)	80,831,307	907,924	(243,617)
Utah	UT	233,448,755	768,122	(387,214)	233,829,664	1,339,822	(387,214)	234,782,272	875,268	(387,214)
Idaho	ID	45,847,227	163,495	(71,861)	45,938,861	237,621	(71,861)	46,104,621	179,397	(71,861)
Western Wyoming	WYU	16,737,826	-	(30,077)	16,707,749	-	(30,077)	16,677,672	-	(30,077)
Pre-merger Pacific	SG	1,105,230	-	(11,425)	1,093,805	-	(11,425)	1,082,380	-	(11,425)
Pre-merger Utah	SG	4,018,071	-	(10,209)	4,007,862	-	(10,209)	3,997,653	-	(10,209)
Post-merger	SG	296,142,460	764,153	(496,287)	296,410,326	916,213	(496,287)	296,830,251	1,089,879	(496,287)
General Office	SO	325,471,553	1,460,778	(1,322,709)	325,609,622	4,824,100	(1,322,709)	329,111,013	1,318,188	(1,322,709)
General Office	SG	4,843,047	-	(12,870)	4,830,177	-	(12,870)	4,817,308	-	(12,870)
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	16,851,660	-	(144,213)	16,707,447	-	(144,213)	16,563,234	-	(144,213)
Fuel Related	SE	3,929,056	-	(3,471)	3,925,584	-	(3,471)	3,922,113	-	(3,471)
Total General Plant		1,311,854,832	4,598,825	(3,240,918)	1,313,212,739	8,998,345	(3,240,918)	1,318,970,166	5,147,343	(3,240,918)
<b>Mining Plant:</b>										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	183,938,690	-	(34,194)	183,904,496	-	(34,194)	183,870,303	-	(34,194)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,370,628	-	(86)	4,370,541	-	(86)	4,370,455	-	(86)
Oregon	OR	4,613,061	-	(363)	4,612,698	-	(363)	4,612,335	-	(363)
Fuel Related	SE	(368,756)	-	(61,459)	(430,216)	-	(61,459)	(491,675)	-	(61,459)
Post-merger	SG	191,817,076	-	(339,001)	191,478,075	-	(339,001)	191,139,073	-	(339,001)
Klamath Hydro Relicensing	SG-P	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)
Hydro Relicensing	SG-P	101,104,846	-	-	101,100,181	-	-	101,095,515	-	-
Hydro Relicensing	SG-U	9,350,399	-	-	9,350,399	-	-	9,350,399	-	-
General Office	SO	403,830,245	2,512,253	(1,107,595)	405,234,903	1,266,112	(1,107,595)	405,393,420	1,855,300	(1,107,595)
Utah	UT	5,887,399	-	(470)	5,886,929	-	(470)	5,886,460	-	(470)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,561,281	-	(13,322)	5,547,960	-	(13,322)	5,534,638	-	(13,322)
Klamath Hydro Relicensing	UT	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-	-
Total Intangible Plant		955,253,927	2,512,253	(1,561,156)	956,205,025	1,266,112	(1,561,156)	955,909,981	1,855,300	(1,561,156)
<b>Total</b>		28,519,747,569	59,377,651	(16,906,702)	28,562,218,518	63,615,249	(16,906,702)	28,608,927,064	60,753,348	(16,906,702)

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Description	Factor	Adjusted EPIS Balance Sep 2020	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2020	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2020	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,013,143,052	-	(493,371)	1,012,649,681	-	(493,371)	1,012,156,310	-	(493,371)
Pre-merger Utah	SG	1,058,116,751	-	(607,603)	1,057,509,148	-	(607,603)	1,056,901,544	-	(607,603)
Post-merger	SG	4,726,975,769	1,679,398	(3,192,491)	4,725,462,676	4,423,147	(3,192,491)	4,726,693,332	33,089,767	(3,192,491)
Geothermal - Blundell	SG	29,446,751	-	-	29,446,751	-	-	29,446,751	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	551,160,988	-	(165,530)	550,995,458	-	(165,530)	550,829,929	-	(165,530)
Total Steam Plant		7,378,843,312	1,679,398	(4,458,995)	7,376,063,714	4,423,147	(4,458,995)	7,376,027,866	33,089,767	(4,458,995)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	184,074,401	-	(48,922)	184,025,478	-	(48,922)	183,976,556	-	(48,922)
Pre-merger Utah	SG	40,526,779	-	(21,216)	40,505,564	-	(21,216)	40,484,348	-	(21,216)
Post-merger	SG-P	621,681,679	906,048	(162,679)	622,425,048	8,466,904	(162,679)	630,729,274	12,168,290	(162,679)
Post-merger	SG-U	145,726,258	(54,408)	(30,425)	145,641,425	2,546,049	(30,425)	148,157,048	1,011,422	(30,425)
Klamath	SG-P	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-
Total Hydro Plant		1,086,938,528	851,641	(263,243)	1,087,526,926	11,012,953	(263,243)	1,098,276,637	13,179,712	(263,243)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,957,783,968	(102,735)	(1,885,943)	1,955,795,290	(102,735)	(1,885,943)	1,953,806,613	1,817,955	(1,885,943)
Post-merger Wind	SG-W	1,684,748,765	240,010	(154,957,515)	1,510,031,260	240,010	(333,926)	1,509,937,345	240,010	(39,156,747)
Black Cap Solar	OR	-	-	-	-	-	-	-	54,399	-
Post-merger	SG	86,460,531	3,934	(58,507)	86,405,958	3,934	(58,507)	86,351,386	3,934	(58,507)
Total Other Plant		3,709,228,394	141,210	(156,901,965)	3,552,467,638	141,210	(2,278,375)	3,550,330,473	2,116,299	(41,101,197)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	481,122,331	-	(177,395)	480,944,936	-	(177,395)	480,767,541	-	(177,395)
Pre-merger Utah	SG	621,725,905	-	(335,430)	621,390,475	-	(335,430)	621,055,046	-	(335,430)
Post-merger	SG	5,532,983,145	16,495,239	(751,976)	5,548,726,408	78,505,244	(751,976)	5,626,479,676	52,817,250	(751,976)
Total Transmission Plant		6,635,831,381	16,495,239	(1,264,801)	6,651,061,820	78,505,244	(1,264,801)	6,728,302,263	52,817,250	(1,264,801)
<b>Distribution Plant:</b>										
California	CA	297,716,407	1,086,266	(140,174)	298,662,499	807,401	(140,174)	299,329,725	508,291	(140,174)
Oregon	OR	2,277,023,915	7,656,097	(1,691,599)	2,282,988,413	5,351,084	(1,691,599)	2,286,647,898	18,349,905	(1,691,599)
Washington	WA	548,971,681	784,564	(183,798)	549,572,446	631,817	(183,798)	550,020,465	3,393,124	(183,798)
Eastern Wyoming	WYP	659,556,368	3,513,258	(272,793)	662,796,833	1,694,005	(272,793)	664,218,046	1,844,332	(272,793)
Utah	UT	3,252,988,779	14,901,399	(1,371,285)	3,266,518,893	27,008,187	(1,371,285)	3,292,155,795	18,203,508	(1,371,285)
Idaho	ID	383,195,166	1,584,713	(155,382)	384,624,497	6,647,608	(155,382)	391,116,722	1,577,599	(155,382)
Western Wyoming	WYU	143,544,232	-	(24,183)	143,520,049	-	(24,183)	143,495,866	-	(24,183)
Total Distribution Plant		7,562,996,549	29,526,297	(3,839,215)	7,588,683,632	42,140,102	(3,839,215)	7,626,984,518	43,876,759	(3,839,215)

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Description	Factor	Adjusted EPIS Balance Sep 2020	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2020	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2020	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	21,187,025	23,850	(29,724)	21,181,151	20,023	(29,724)	21,171,451	167,758	(29,724)
Oregon	OR	215,503,273	1,864,506	(363,203)	217,004,577	619,800	(363,203)	217,261,174	731,352	(363,203)
Washington	WA	47,606,533	310,402	(114,039)	47,802,896	79,347	(114,039)	47,768,204	838,385	(114,039)
Eastern Wyoming	WYP	81,495,614	532,902	(243,617)	81,784,899	714,488	(243,617)	82,255,770	1,073,954	(243,617)
Utah	UT	235,270,326	1,332,564	(387,214)	236,215,677	1,796,453	(387,214)	237,624,916	34,830,907	(387,214)
Idaho	ID	46,212,158	237,621	(71,861)	46,377,918	311,747	(71,861)	46,617,804	7,547,922	(71,861)
Western Wyoming	WYU	16,647,595	-	(30,077)	16,617,518	-	(30,077)	16,587,441	-	(30,077)
Pre-merger Pacific	SG	1,070,955	-	(11,425)	1,059,530	-	(11,425)	1,048,104	-	(11,425)
Pre-merger Utah	SG	3,987,444	-	(10,209)	3,977,236	-	(10,209)	3,967,027	-	(10,209)
Post-merger	SG	297,423,843	918,728	(496,287)	297,846,285	2,608,393	(496,287)	299,958,390	4,307,325	(496,287)
General Office	SO	329,106,491	934,379	(1,322,709)	328,718,161	1,621,864	(1,322,709)	329,017,315	7,421,476	(1,322,709)
General Office	SG	4,804,438	-	(12,870)	4,791,568	-	(12,870)	4,778,698	-	(12,870)
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	16,419,021	-	(144,213)	16,274,808	-	(144,213)	16,130,596	-	(144,213)
Fuel Related	SE	3,918,642	-	(3,471)	3,915,170	-	(3,471)	3,911,699	-	(3,471)
Total General Plant		1,320,876,591	6,154,952	(3,240,918)	1,323,790,626	7,772,115	(3,240,918)	1,328,321,823	56,919,078	(3,240,918)
<b>Mining Plant:</b>										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
<b>Intangible Plant:</b>										
California	CA	481,167	-	-	481,167	-	-	481,167	624,000	-
Customer Service	CN	183,836,109	-	(34,194)	183,801,915	-	(34,194)	183,767,722	-	(34,194)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,370,369	-	(86)	4,370,283	-	(86)	4,370,196	-	(86)
Oregon	OR	4,611,971	-	(363)	4,611,608	-	(363)	4,611,245	320,000	(363)
Fuel Related	SE	(553,134)	-	(61,459)	(614,594)	-	(61,459)	(676,053)	-	(61,459)
Post-merger	SG	190,800,072	-	(339,001)	190,461,070	-	(339,001)	190,122,069	-	(339,001)
Klamath Hydro Relicensing	SG-P	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)
Hydro Relicensing	SG-P	101,090,850	-	-	101,086,184	-	-	101,081,518	-	-
Hydro Relicensing	SG-U	9,350,399	-	-	9,350,399	-	-	9,350,399	-	-
General Office	SO	406,141,126	891,143	(1,107,595)	405,924,674	1,206,662	(1,107,595)	406,023,741	13,981,073	(1,107,595)
Utah	UT	5,885,990	-	(470)	5,885,520	-	(470)	5,885,051	-	(470)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,521,317	-	(13,322)	5,507,995	-	(13,322)	5,494,673	-	(13,322)
Klamath Hydro Relicensing	UT	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-	-
Total Intangible Plant		956,204,125	891,143	(1,561,156)	955,534,113	1,206,662	(1,561,156)	955,179,619	14,925,073	(1,561,156)
<b>Total</b>		<b>28,652,773,709</b>	<b>55,739,880</b>	<b>(171,530,292)</b>	<b>28,536,983,297</b>	<b>145,201,432</b>	<b>(16,906,702)</b>	<b>28,665,278,027</b>	<b>216,923,938</b>	<b>(55,729,524)</b>

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Description	Factor	Adjusted EPIS Balance Dec 2020	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2021	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2021	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,011,662,939	-	(493,371)	1,011,169,567	-	(493,371)	1,010,676,196	-	(493,371)
Pre-merger Utah	SG	1,056,293,941	-	(607,603)	1,055,686,337	-	(607,603)	1,055,078,734	-	(607,603)
Post-merger	SG	4,756,590,608	305,645	(3,192,491)	4,753,703,762	(317,917)	(3,192,491)	4,750,193,354	(156,324)	(3,192,491)
Geothermal - Blundell	SG	29,446,751	-	-	29,446,751	-	-	29,446,751	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	550,664,399	-	-	550,664,399	-	-	550,664,399	-	-
Total Steam Plant		7,404,658,638	305,645	(4,293,466)	7,400,670,817	(317,917)	(4,293,466)	7,396,059,435	(156,324)	(4,293,466)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	183,927,633	-	(48,922)	183,878,711	-	(48,922)	183,829,788	-	(48,922)
Pre-merger Utah	SG	40,463,132	-	(21,216)	40,441,916	-	(21,216)	40,420,700	-	(21,216)
Post-merger	SG-P	642,734,886	(63,933)	(162,679)	642,508,274	(63,933)	(162,679)	642,281,662	(63,933)	(162,679)
Post-merger	SG-U	149,138,044	(54,408)	(30,425)	149,053,211	(54,408)	(30,425)	148,968,378	(54,408)	(30,425)
Klamath	SG-P	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-
Total Hydro Plant		1,111,193,106	(118,341)	(263,243)	1,110,811,523	(118,341)	(263,243)	1,110,429,939	(118,341)	(263,243)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,953,738,625	(48,816)	(1,885,943)	1,951,803,867	(100,051)	(1,885,943)	1,949,817,873	(100,051)	(1,885,943)
Post-merger Wind	SG-W	1,471,020,608	96,777	(333,926)	1,470,783,459	96,777	(333,926)	1,470,546,310	96,777	(333,926)
Black Cap Solar	OR	54,399	-	-	54,399	-	-	54,399	-	-
Post-merger	SG	86,296,813	4,003	(58,507)	86,242,310	4,003	(58,507)	86,187,806	4,003	(58,507)
Total Other Plant		3,511,345,576	51,964	(2,278,375)	3,509,119,165	729	(2,278,375)	3,506,841,518	729	(2,278,375)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	480,590,146	-	(177,395)	480,412,750	-	(177,395)	480,235,355	-	(177,395)
Pre-merger Utah	SG	620,719,616	-	(335,430)	620,384,186	-	(335,430)	620,048,757	-	(335,430)
Post-merger	SG	5,678,544,950	5,397,123	(751,976)	5,683,190,096	12,551,775	(751,976)	5,694,989,896	8,631,578	(751,976)
Total Transmission Plant		6,779,854,711	5,397,123	(1,264,801)	6,783,987,033	12,551,775	(1,264,801)	6,795,274,007	8,631,578	(1,264,801)
<b>Distribution Plant:</b>										
California	CA	299,697,842	1,408,771	(140,174)	300,966,439	1,101,482	(140,174)	301,927,746	3,397,930	(140,174)
Oregon	OR	2,303,306,205	4,617,331	(1,691,599)	2,306,231,937	3,578,882	(1,691,599)	2,308,119,220	11,267,216	(1,691,599)
Washington	WA	553,229,790	545,718	(183,798)	553,591,710	395,731	(183,798)	553,803,643	1,452,568	(183,798)
Eastern Wyoming	WYP	665,789,585	1,389,365	(272,793)	666,906,158	1,418,276	(272,793)	668,051,641	1,702,705	(272,793)
Utah	UT	3,308,988,018	13,755,164	(1,371,285)	3,321,371,896	13,560,045	(1,371,285)	3,333,560,656	15,691,580	(1,371,285)
Idaho	ID	392,538,939	2,062,647	(155,382)	394,446,203	2,119,724	(155,382)	396,410,544	2,338,737	(155,382)
Western Wyoming	WYU	143,471,684	-	(24,183)	143,447,501	-	(24,183)	143,423,318	-	(24,183)
Total Distribution Plant		7,667,022,062	23,778,995	(3,839,215)	7,686,961,842	22,174,140	(3,839,215)	7,705,296,768	35,850,736	(3,839,215)

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Description	Factor	Adjusted EPIS Balance Dec 2020	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2021	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2021	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	21,309,486	26,596	(29,724)	21,306,359	20,899	(29,724)	21,297,534	64,342	(29,724)
Oregon	OR	217,629,324	310,084	(363,203)	217,576,205	249,568	(363,203)	217,462,571	713,578	(363,203)
Washington	WA	48,492,551	54,651	(114,039)	48,433,163	42,948	(114,039)	48,362,072	132,237	(114,039)
Eastern Wyoming	WYP	83,086,107	460,284	(243,617)	83,302,774	217,175	(243,617)	83,276,332	249,448	(243,617)
Utah	UT	272,068,609	3,218,817	(387,214)	274,900,212	2,638,432	(387,214)	277,151,430	2,715,227	(387,214)
Idaho	ID	54,093,864	422,149	(71,861)	54,444,153	325,608	(71,861)	54,697,900	338,748	(71,861)
Western Wyoming	WYU	16,557,364	-	(30,077)	16,527,288	-	(30,077)	16,497,211	-	(30,077)
Pre-merger Pacific	SG	1,036,679	-	(11,425)	1,025,254	-	(11,425)	1,013,829	-	(11,425)
Pre-merger Utah	SG	3,956,818	-	(10,209)	3,946,610	-	(10,209)	3,936,401	-	(10,209)
Post-merger	SG	303,769,428	201,947	(496,287)	303,475,087	427,601	(496,287)	303,406,401	469,877	(496,287)
General Office	SO	335,116,082	618,524	(1,322,709)	334,411,897	869,363	(1,322,709)	333,958,551	1,203,566	(1,322,709)
General Office	SG	4,765,828	-	(12,870)	4,752,958	-	(12,870)	4,740,088	-	(12,870)
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	15,986,383	-	(144,213)	15,842,170	-	(144,213)	15,697,957	-	(144,213)
Fuel Related	SE	3,908,228	-	(3,471)	3,904,756	-	(3,471)	3,901,285	-	(3,471)
Total General Plant		1,381,999,983	5,313,052	(3,240,918)	1,384,072,117	4,791,594	(3,240,918)	1,385,622,793	5,887,025	(3,240,918)
<b>Mining Plant:</b>										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
<b>Intangible Plant:</b>										
California	CA	1,105,167	-	-	1,105,167	-	-	1,105,167	-	-
Customer Service	CN	183,733,528	-	(34,194)	183,699,334	-	(34,194)	183,665,141	-	(34,194)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,370,110	-	(86)	4,370,024	-	(86)	4,369,938	-	(86)
Oregon	OR	4,930,881	-	(363)	4,930,518	-	(363)	4,930,155	-	(363)
Fuel Related	SE	(737,513)	-	(61,459)	(798,972)	-	(61,459)	(860,431)	-	(61,459)
Post-merger	SG	189,783,067	-	(339,001)	189,444,066	-	(339,001)	189,105,064	-	(339,001)
Klamath Hydro Relicensing	SG-P	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)
Hydro Relicensing	SG-U	101,076,853	-	-	101,072,187	-	-	101,067,522	-	-
Hydro Relicensing	SG-U	9,350,399	-	-	9,350,399	-	-	9,350,399	-	-
General Office	SO	418,897,220	87,794	(1,107,595)	417,877,420	200,331	(1,107,595)	416,970,156	939,583	(1,107,595)
Utah	UT	5,884,581	-	(470)	5,884,112	-	(470)	5,883,642	-	(470)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,481,352	-	(13,322)	5,468,030	-	(13,322)	5,454,709	-	(13,322)
Klamath Hydro Relicensing	UT	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-	-
Total Intangible Plant		968,543,537	87,794	(1,561,156)	967,070,176	200,331	(1,561,156)	965,709,351	939,583	(1,561,156)
<b>Total</b>		28,826,472,441	34,816,232	(16,741,173)	28,844,547,501	39,282,312	(16,741,173)	28,867,088,640	51,034,986	(16,741,173)

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Description	Factor	Adjusted EPIS Balance Mar 2021		Capital Additions		Adjusted EPIS Balance Apr 2021		Capital Additions		Adjusted EPIS Balance May 2021		Capital Additions		Retirements	
		Adjusted EPIS Balance Mar 2021	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2021	Capital Additions	Retirements	Adjusted EPIS Balance May 2021	Capital Additions	Retirements	Adjusted EPIS Balance May 2021	Capital Additions	Retirements		
<b>Steam Production Plant:</b>															
Pre-merger Pacific	SG	1,010,182,825	-	(493,371)	1,009,689,454	-	(493,371)	1,009,196,082	-	(493,371)	1,009,196,082	-	(493,371)	-	(493,371)
Pre-merger Utah	SG	1,054,471,131	-	(607,603)	1,053,863,527	-	(607,603)	1,053,255,924	-	(607,603)	1,053,255,924	-	(607,603)	-	(607,603)
Post-merger	SG	4,746,844,540	1,469,380	(3,192,491)	4,745,121,429	18,780,274	(3,192,491)	4,760,709,212	29,640,079	(3,192,491)	4,760,709,212	29,640,079	(3,192,491)	-	(3,192,491)
Geothermal - Blundell	SG	29,446,751	-	-	29,446,751	286,876	-	29,733,627	-	-	29,733,627	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	550,664,399	-	-	550,664,399	-	-	550,664,399	-	-	550,664,399	-	-	-	-
Total Steam Plant		7,391,609,645	1,469,380	(4,293,466)	7,388,785,560	19,067,150	(4,293,466)	7,403,559,244	29,640,079	(4,293,466)	7,403,559,244	29,640,079	(4,293,466)	-	(4,293,466)
<b>Hydro Production Plant:</b>															
Pre-merger Pacific	SG	183,780,866	-	(48,922)	183,731,943	-	(48,922)	183,683,021	-	(48,922)	183,683,021	-	(48,922)	-	(48,922)
Pre-merger Utah	SG	40,399,484	-	(21,216)	40,378,268	-	(21,216)	40,357,052	-	(21,216)	40,357,052	-	(21,216)	-	(21,216)
Post-merger	SG-P	642,055,050	(5,860)	(162,679)	641,886,511	(63,933)	(162,679)	641,659,899	4,310,333	(162,679)	641,659,899	4,310,333	(162,679)	-	(162,679)
Post-merger	SG-U	148,883,545	(54,408)	(30,425)	148,798,712	(54,408)	(30,425)	148,713,879	(54,408)	(30,425)	148,713,879	(54,408)	(30,425)	-	(30,425)
Klamath	SG-P	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-	-	-
Total Hydro Plant		1,110,048,356	(60,267)	(283,243)	1,109,724,846	(118,341)	(283,243)	1,109,343,262	4,255,925	(283,243)	1,109,343,262	4,255,925	(283,243)	-	(283,243)
<b>Other Production Plant:</b>															
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	-	-
Post-merger	SG	1,947,831,879	29,198,474	(1,885,943)	1,975,144,410	1,346,925	(1,885,943)	1,974,605,392	538,347	(1,885,943)	1,974,605,392	538,347	(1,885,943)	-	(1,885,943)
Post-merger Wind	SG-W	1,470,309,162	96,777	(333,926)	1,470,072,013	96,777	(333,926)	1,469,834,864	96,777	(333,926)	1,469,834,864	96,777	(333,926)	-	(333,926)
Black Cap Solar	OR	54,399	-	-	54,399	-	-	54,399	-	-	54,399	-	-	-	-
Post-merger	SG	86,133,302	4,003	(58,507)	86,078,799	4,003	(58,507)	86,024,295	26,087	(58,507)	86,024,295	26,087	(58,507)	-	(58,507)
Total Other Plant		3,504,563,872	29,299,253	(2,278,375)	3,531,584,751	1,447,705	(2,278,375)	3,530,754,080	661,210	(2,278,375)	3,530,754,080	661,210	(2,278,375)	-	(2,278,375)
<b>Transmission Plant:</b>															
Pre-merger Pacific	SG	480,057,960	-	(177,395)	479,880,564	-	(177,395)	479,703,169	-	(177,395)	479,703,169	-	(177,395)	-	(177,395)
Pre-merger Utah	SG	619,713,327	-	(335,430)	619,377,897	-	(335,430)	619,042,468	-	(335,430)	619,042,468	-	(335,430)	-	(335,430)
Post-merger	SG	5,702,869,497	12,637,842	(751,976)	5,714,755,364	35,834,398	(751,976)	5,749,837,786	23,283,125	(751,976)	5,749,837,786	23,283,125	(751,976)	-	(751,976)
Total Transmission Plant		6,802,640,784	12,637,842	(1,264,801)	6,814,013,825	35,834,398	(1,264,801)	6,848,583,422	23,283,125	(1,264,801)	6,848,583,422	23,283,125	(1,264,801)	-	(1,264,801)
<b>Distribution Plant:</b>															
California	CA	305,185,502	3,587,071	(140,174)	308,632,399	4,621,083	(140,174)	313,113,307	3,364,480	(140,174)	313,113,307	3,364,480	(140,174)	-	(140,174)
Oregon	OR	2,317,694,837	12,034,447	(1,691,599)	2,328,037,686	18,712,430	(1,691,599)	2,345,058,517	11,278,047	(1,691,599)	2,345,058,517	11,278,047	(1,691,599)	-	(1,691,599)
Washington	WA	555,072,412	1,545,587	(183,798)	556,434,201	14,343,962	(183,798)	570,594,364	1,566,172	(183,798)	570,594,364	1,566,172	(183,798)	-	(183,798)
Eastern Wyoming	WYP	689,481,553	1,834,447	(272,793)	671,043,208	12,292,940	(272,793)	683,063,355	2,139,847	(272,793)	683,063,355	2,139,847	(272,793)	-	(272,793)
Utah	UT	3,347,880,950	16,254,573	(1,371,285)	3,362,764,238	35,242,618	(1,371,285)	3,396,635,570	18,879,425	(1,371,285)	3,396,635,570	18,879,425	(1,371,285)	-	(1,371,285)
Idaho	ID	398,593,899	2,435,009	(155,382)	400,873,526	2,512,508	(155,382)	403,230,652	2,682,725	(155,382)	403,230,652	2,682,725	(155,382)	-	(155,382)
Western Wyoming	WYU	143,399,135	-	(24,183)	143,374,952	-	(24,183)	143,350,769	-	(24,183)	143,350,769	-	(24,183)	-	(24,183)
Total Distribution Plant		7,737,308,289	37,691,135	(3,839,215)	7,771,160,208	87,725,542	(3,839,215)	7,855,046,535	39,910,695	(3,839,215)	7,855,046,535	39,910,695	(3,839,215)	-	(3,839,215)

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Description	Factor	Adjusted EPIS Balance Mar 2021		Capital Additions		Adjusted EPIS Balance Apr 2021		Capital Additions		Adjusted EPIS Balance May 2021		Capital Additions		Retirements	
		Mar 2021	Apr 2021	Mar 2021	Apr 2021	Apr 2021	May 2021	Apr 2021	May 2021	Apr 2021	May 2021	Apr 2021	May 2021	Apr 2021	May 2021
<b>General Plant:</b>															
California	CA	21,332,153	21,370,278	67,848	(29,724)	21,370,278	87,275	21,427,829	63,954	(29,724)	21,427,829	63,954	(29,724)	21,427,829	(29,724)
Oregon	OR	217,812,946	218,201,246	751,502	(363,203)	218,201,246	959,900	218,797,943	710,904	(363,203)	218,797,943	710,904	(363,203)	218,797,943	(363,203)
Washington	WA	48,380,270	48,405,688	139,457	(114,039)	48,405,688	179,412	48,471,061	131,486	(114,039)	48,471,061	131,486	(114,039)	48,471,061	(114,039)
Eastern Wyoming	WYP	83,282,164	83,286,110	247,564	(243,617)	83,286,110	359,196	83,401,689	462,168	(243,617)	83,401,689	462,168	(243,617)	83,401,689	(243,617)
Utah	UT	279,479,443	281,803,306	2,711,076	(387,214)	281,803,306	2,928,811	284,344,903	1,810,037	(387,214)	284,344,903	1,810,037	(387,214)	284,344,903	(387,214)
Idaho	ID	54,964,787	55,230,601	337,675	(71,861)	55,230,601	385,680	55,544,421	435,024	(71,861)	55,544,421	435,024	(71,861)	55,544,421	(71,861)
Western Wyoming	WYU	16,467,134	16,437,057	-	(30,077)	16,437,057	-	16,406,980	-	(30,077)	16,406,980	-	(30,077)	16,406,980	(30,077)
Pre-merger Pacific	SG	1,002,403	990,978	-	(11,425)	990,978	-	979,553	-	(11,425)	979,553	-	(11,425)	979,553	(11,425)
Pre-merger Utah	SG	3,926,192	3,915,983	-	(10,209)	3,915,983	-	3,905,775	-	(10,209)	3,905,775	-	(10,209)	3,905,775	(10,209)
Post-merger	SG	303,379,991	303,368,122	484,418	(496,287)	303,368,122	552,212	303,424,046	482,892	(496,287)	303,424,046	482,892	(496,287)	303,424,046	(496,287)
General Office	SO	333,839,408	333,836,861	1,320,162	(1,322,709)	333,836,861	1,625,843	334,139,995	1,999,576	(1,322,709)	334,139,995	1,999,576	(1,322,709)	334,139,995	(1,322,709)
General Office	SG	4,727,218	4,714,348	-	(12,870)	4,714,348	-	4,701,478	-	(12,870)	4,701,478	-	(12,870)	4,701,478	(12,870)
General Office	SG	223,232	223,232	-	-	223,232	-	223,232	-	-	223,232	-	-	223,232	-
Customer Service	CN	15,553,744	15,409,532	-	(144,213)	15,409,532	-	15,265,319	-	(144,213)	15,265,319	-	(144,213)	15,265,319	(144,213)
Fuel Related	SE	3,897,814	3,894,343	-	(3,471)	3,894,343	-	3,890,871	-	(3,471)	3,890,871	-	(3,471)	3,890,871	(3,471)
Total General Plant		1,388,268,900	1,391,087,686	6,059,703	(3,240,918)	1,391,087,686	7,078,328	1,394,925,096	6,106,041	(3,240,918)	1,394,925,096	6,106,041	(3,240,918)	1,394,925,096	(3,240,918)
<b>Mining Plant:</b>															
Coal Mine	SE	1,854,828	1,854,828	-	-	1,854,828	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-
Total Mining Plant		1,854,828	1,854,828	-	-	1,854,828	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-
<b>Intangible Plant:</b>															
California	CA	1,105,167	1,105,167	-	-	1,105,167	-	1,105,167	-	-	1,105,167	-	-	1,105,167	-
Customer Service	CN	183,630,947	183,596,753	-	(34,194)	183,596,753	-	183,562,560	-	(34,194)	183,562,560	-	(34,194)	183,562,560	(34,194)
Pre-merger Utah	SG	600,993	600,993	-	-	600,993	-	600,993	-	-	600,993	-	-	600,993	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	4,369,851	4,369,765	-	(86)	4,369,765	-	4,369,679	-	(86)	4,369,679	-	(86)	4,369,679	(86)
Oregon	OR	4,929,792	4,929,428	-	(363)	4,929,428	-	4,929,065	-	(363)	4,929,065	-	(363)	4,929,065	(363)
Fuel Related	SE	(921,891)	(983,350)	-	(61,459)	(983,350)	-	(1,044,809)	-	(61,459)	(1,044,809)	-	(61,459)	(1,044,809)	(61,459)
Post-merger	SG	188,766,063	188,427,062	-	(339,001)	188,427,062	-	188,088,060	-	(339,001)	188,088,060	-	(339,001)	188,088,060	(339,001)
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	(4,666)	74,111,750	-	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	(4,666)
Hydro Relicensing	SG-P	101,062,856	101,058,190	-	(4,666)	101,058,190	-	101,053,525	-	(4,666)	101,053,525	-	(4,666)	101,053,525	(4,666)
Hydro Relicensing	SG-U	9,350,399	9,350,399	-	-	9,350,399	-	9,350,399	-	-	9,350,399	-	-	9,350,399	-
General Office	SO	416,802,145	416,148,065	453,515	(1,107,595)	416,148,065	1,078,137	416,118,607	2,297,980	(1,107,595)	416,118,607	2,297,980	(1,107,595)	416,118,607	(1,107,595)
Utah	UT	5,883,172	5,882,703	-	(470)	5,882,703	-	5,882,233	-	(470)	5,882,233	-	(470)	5,882,233	(470)
Washington	WA	2,036,363	2,036,363	-	-	2,036,363	-	2,036,363	-	-	2,036,363	-	-	2,036,363	-
Eastern Wyoming	WYP	5,441,387	5,428,065	-	(13,322)	5,428,065	-	5,414,744	-	(13,322)	5,414,744	-	(13,322)	5,414,744	(13,322)
Klamath Hydro Relicensing	UT	(32,081,215)	(32,081,215)	-	-	(32,081,215)	-	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-
Total Intangible Plant		965,087,779	963,980,139	453,515	(1,561,156)	963,980,139	1,078,137	963,497,120	2,297,980	(1,561,156)	963,497,120	2,297,980	(1,561,156)	963,497,120	(1,561,156)
<b>Total</b>															
		28,901,382,453	28,972,191,842	87,550,562	(16,741,173)	28,972,191,842	152,112,918	29,107,563,588	106,155,056	(16,741,173)	29,107,563,588	106,155,056	(16,741,173)	29,107,563,588	(16,741,173)

Rocky Mountain Power  
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Description	Factor	Adjusted EPIS Balance Jun 2021	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2021	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2021	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,008,702,711	-	(493,371)	1,008,209,340	-	(493,371)	1,007,715,969	-	(493,371)
Pre-merger Utah	SG	1,052,648,320	-	(607,603)	1,052,040,717	-	(607,603)	1,051,433,114	-	(607,603)
Post-merger	SG	4,787,156,800	907,681	(3,192,491)	4,784,871,991	357,651	(3,192,491)	4,782,037,151	897,608	(3,192,491)
Geothermal - Blundell	SG	29,733,627	-	-	29,733,627	-	-	29,733,627	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	550,664,399	-	-	550,664,399	-	-	550,664,399	-	-
Total Steam Plant		7,428,905,858	907,681	(4,293,466)	7,425,520,074	357,651	(4,293,466)	7,421,584,260	897,608	(4,293,466)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	183,634,098	-	(48,922)	183,585,176	-	(48,922)	183,536,254	-	(48,922)
Pre-merger Utah	SG	40,335,836	-	(21,216)	40,314,620	-	(21,216)	40,293,404	-	(21,216)
Post-merger	SG-P	645,807,554	(9,565)	(162,679)	645,635,310	688,345	(162,679)	646,160,976	(63,933)	(162,679)
Post-merger	SG-U	148,629,046	(54,408)	(30,425)	148,544,213	(54,408)	(30,425)	148,459,380	4,557,481	(30,425)
Klamath	SG-P	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-
Total Hydro Plant		1,113,335,945	(63,973)	(263,243)	1,113,008,729	633,937	(263,243)	1,113,379,424	4,493,548	(263,243)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,973,257,796	7,546	(1,885,943)	1,971,379,399	7,546	(1,885,943)	1,969,501,002	7,546	(1,885,943)
Post-merger Wind	SG-W	1,469,597,715	96,777	(333,926)	1,469,360,566	96,777	(333,926)	1,469,123,417	96,777	(333,926)
Black Cap Solar	OR	54,399	-	-	54,399	-	-	54,399	-	-
Post-merger	SG	85,991,875	4,003	(68,507)	85,937,372	4,003	(68,507)	85,882,868	4,003	(68,507)
Total Other Plant		3,529,136,916	108,325	(2,278,375)	3,526,966,866	108,325	(2,278,375)	3,524,796,816	108,325	(2,278,375)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	479,525,774	-	(177,395)	479,348,379	-	(177,395)	479,170,983	-	(177,395)
Pre-merger Utah	SG	618,707,038	-	(335,430)	618,371,608	-	(335,430)	618,036,179	-	(335,430)
Post-merger	SG	5,772,368,934	32,526,155	(751,976)	5,804,143,114	11,717,971	(751,976)	5,815,109,109	31,169,349	(751,976)
Total Transmission Plant		6,870,601,746	32,526,155	(1,264,801)	6,901,863,101	11,717,971	(1,264,801)	6,912,316,271	31,169,349	(1,264,801)
<b>Distribution Plant:</b>										
California	CA	316,337,613	4,591,177	(140,174)	320,788,616	3,633,269	(140,174)	324,281,710	2,662,812	(140,174)
Oregon	OR	2,354,644,966	18,484,921	(1,691,599)	2,371,438,288	12,140,742	(1,691,599)	2,381,887,431	9,022,897	(1,691,599)
Washington	WA	571,976,738	2,028,183	(183,798)	573,821,123	1,561,965	(183,798)	575,199,289	1,128,981	(183,798)
Eastern Wyoming	WYP	684,930,409	1,956,708	(272,793)	686,614,325	2,168,568	(272,793)	688,510,100	2,023,482	(272,793)
Utah	UT	3,414,143,709	17,414,406	(1,371,285)	3,430,186,829	18,355,349	(1,371,285)	3,447,170,893	15,418,339	(1,371,285)
Idaho	ID	405,757,994	2,538,626	(155,382)	408,141,238	2,690,894	(155,382)	410,676,750	2,565,679	(155,382)
Western Wyoming	WYU	143,326,586	-	(24,183)	143,302,403	-	(24,183)	143,278,220	-	(24,183)
Total Distribution Plant		7,891,118,015	47,014,020	(3,839,215)	7,934,292,821	40,550,788	(3,839,215)	7,971,004,393	32,822,190	(3,839,215)

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Description	Factor	Adjusted EPIS Balance Jun 2021	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2021	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2021	Capital Additions	Retirements
<b>General Plant:</b>										
California	CA	21,462,059	87,185	(29,724)	21,519,521	227,498	(29,724)	21,717,296	50,172	(29,724)
Oregon	OR	219,145,645	960,462	(363,203)	219,742,903	907,921	(363,203)	220,287,621	1,000,978	(363,203)
Washington	WA	48,488,508	179,276	(114,039)	48,553,746	141,947	(114,039)	48,581,654	103,196	(114,039)
Eastern Wyoming	WYP	83,620,240	308,341	(243,617)	83,684,964	485,031	(243,617)	83,926,378	547,503	(243,617)
Utah	UT	285,767,727	1,710,065	(387,214)	287,090,578	1,809,515	(387,214)	288,512,880	1,166,497	(387,214)
Idaho	ID	55,907,584	361,811	(71,861)	56,197,533	422,149	(71,861)	56,547,822	374,951	(71,861)
Western Wyoming	WYU	16,376,903	-	(30,077)	16,346,826	-	(30,077)	16,316,749	-	(30,077)
Pre-merger Pacific	SG	968,128	-	(11,425)	956,703	-	(11,425)	945,277	-	(11,425)
Pre-merger Utah	SG	3,895,566	-	(10,209)	3,885,357	-	(10,209)	3,875,148	-	(10,209)
Post-merger	SG	303,420,652	581,360	(496,287)	303,505,724	515,138	(496,287)	303,524,574	1,218,755	(496,287)
General Office	SO	334,816,861	1,769,781	(1,322,709)	335,263,932	1,593,913	(1,322,709)	335,535,136	3,525,330	(1,322,709)
General Office	SG	4,688,608	-	(12,870)	4,675,738	-	(12,870)	4,662,869	-	(12,870)
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	15,121,106	-	(144,213)	14,976,893	-	(144,213)	14,832,681	-	(144,213)
Fuel Related	SE	3,887,400	-	(3,471)	3,883,929	-	(3,471)	3,880,457	-	(3,471)
Total General Plant		1,397,790,219	5,958,281	(3,240,918)	1,400,507,582	6,103,111	(3,240,918)	1,403,369,775	7,987,382	(3,240,918)
<b>Mining Plant:</b>										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
<b>Intangible Plant:</b>										
California	CA	1,105,167	-	-	1,105,167	-	-	1,105,167	-	-
Customer Service	CN	183,528,366	-	(34,194)	183,494,172	-	(34,194)	183,459,978	-	(34,194)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,369,593	-	(86)	4,369,506	-	(86)	4,369,420	-	(86)
Oregon	OR	4,928,702	-	(363)	4,928,338	-	(363)	4,927,975	-	(363)
Fuel Related	SE	(1,106,269)	-	(61,459)	(1,167,728)	-	(61,459)	(1,229,188)	-	(61,459)
Post-merger	SG	187,749,059	-	(339,001)	187,410,057	-	(339,001)	187,071,056	-	(339,001)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	101,048,859	-	(4,666)	101,044,194	-	(4,666)	101,039,528	-	(4,666)
Hydro Relicensing	SG-U	9,350,399	-	-	9,350,399	-	-	9,350,399	-	-
General Office	SO	417,308,993	1,041,713	(1,107,595)	417,243,111	610,933	(1,107,595)	416,746,450	8,279,286	(1,107,595)
Utah	UT	5,881,763	560,000	(470)	6,441,294	-	(470)	6,440,824	-	(470)
Washington	WA	2,036,363	-	-	2,036,363	-	-	2,036,363	-	-
Eastern Wyoming	WYP	5,401,422	-	(13,322)	5,388,101	-	(13,322)	5,374,779	-	(13,322)
Klamath Hydro Relicensing	UT	(32,081,215)	-	-	(32,081,215)	-	-	(32,081,215)	-	-
Total Intangible Plant		964,233,944	1,601,713	(1,561,156)	964,274,502	610,933	(1,561,156)	963,324,280	8,279,286	(1,561,156)
<b>Total</b>		29,196,977,471	88,052,203	(16,741,173)	29,268,288,501	60,082,718	(16,741,173)	29,311,630,046	85,757,687	(16,741,173)

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Description	Factor	Adjusted EPIS Balance Sep 2021	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2021	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2021	Capital Additions	Retirements
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1,007,222,597	-	(493,371)	1,006,729,226	-	(493,371)	1,006,235,855	-	(493,371)
Pre-merger Utah	SG	1,050,825,510	-	(607,603)	1,050,217,907	-	(607,603)	1,049,610,303	-	(607,603)
Post-merger	SG	4,779,742,268	433,633	(3,192,491)	4,776,983,410	3,691,120	(3,192,491)	4,777,482,039	33,243,152	(3,192,491)
Geothermal - Blundell	SG	29,733,627	-	-	29,733,627	-	-	29,733,627	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	550,664,399	-	-	550,664,399	-	-	550,664,399	-	-
Total Steam Plant		7,418,188,402	433,633	(4,293,466)	7,414,328,569	3,691,120	(4,293,466)	7,413,726,224	33,243,152	(4,293,466)
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	183,487,331	-	(48,922)	183,438,409	-	(48,922)	183,389,486	-	(48,922)
Pre-merger Utah	SG	40,272,188	-	(21,216)	40,250,972	-	(21,216)	40,229,756	-	(21,216)
Post-merger	SG-P	645,934,364	3,812,831	(162,679)	649,584,516	7,410,391	(162,679)	656,832,228	26,684,914	(162,679)
Post-merger	SG-U	152,986,435	459,481	(30,425)	153,415,491	54,241	(30,425)	153,439,306	1,339,634	(30,425)
Klamath	SG-P	94,929,411	-	-	94,929,411	-	-	94,929,411	-	-
Total Hydro Plant		1,117,609,729	4,272,312	(263,243)	1,121,618,798	7,464,632	(263,243)	1,128,820,188	28,024,549	(263,243)
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,967,622,604	7,546	(1,885,943)	1,965,744,207	7,546	(1,885,943)	1,963,865,810	1,362,296	(1,885,943)
Post-merger Wind	SG-W	1,468,886,268	96,777	(333,926)	1,468,649,119	96,777	(333,926)	1,468,411,971	96,777	(333,926)
Black Cap Solar	OR	54,399	-	-	54,399	-	-	54,399	-	-
Post-merger	SG	85,828,365	4,003	(68,507)	85,773,861	4,003	(68,507)	85,719,357	4,003	(68,507)
Total Other Plant		3,522,626,766	108,325	(2,278,375)	3,520,456,716	108,325	(2,278,375)	3,518,286,666	1,518,355	(2,278,375)
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	478,993,588	-	(177,395)	478,816,193	-	(177,395)	478,638,797	-	(177,395)
Pre-merger Utah	SG	617,700,749	-	(335,430)	617,365,319	-	(335,430)	617,029,890	-	(335,430)
Post-merger	SG	5,845,526,482	12,428,426	(751,976)	5,857,202,932	19,390,505	(751,976)	5,875,841,461	35,699,610	(751,976)
Total Transmission Plant		6,942,220,819	12,428,426	(1,264,801)	6,953,384,444	19,390,505	(1,264,801)	6,971,510,149	35,699,610	(1,264,801)
<b>Distribution Plant:</b>										
California	CA	326,804,347	2,217,092	(140,174)	328,881,265	1,631,348	(140,174)	330,372,439	1,945,898	(140,174)
Oregon	OR	2,389,218,729	6,908,305	(1,691,599)	2,394,435,435	5,460,127	(1,691,599)	2,398,203,963	32,495,013	(1,691,599)
Washington	WA	576,144,472	828,234	(183,798)	576,788,908	667,600	(183,798)	577,272,710	393,120	(183,798)
Eastern Wyoming	WYP	690,260,789	1,643,232	(272,793)	691,631,229	1,524,774	(272,793)	692,883,211	1,615,377	(272,793)
Utah	UT	3,461,217,947	14,310,296	(1,371,285)	3,474,156,958	12,983,772	(1,371,285)	3,485,769,445	18,959,656	(1,371,285)
Idaho	ID	413,087,046	2,314,631	(155,382)	415,246,295	2,275,637	(155,382)	417,366,549	1,392,423	(155,382)
Western Wyoming	WYU	143,254,037	-	(24,183)	143,229,854	-	(24,183)	143,205,671	-	(24,183)
Total Distribution Plant		7,999,987,369	28,221,790	(3,839,215)	8,024,369,944	24,543,258	(3,839,215)	8,045,073,988	56,801,487	(3,839,215)

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Description	Factor	Adjusted EPIS Balance Sep 2021		Capital Additions		Adjusted EPIS Balance Oct 2021		Capital Additions		Adjusted EPIS Balance Nov 2021		Capital Additions		Retirements	
		Adjusted EPIS Balance	Capital Additions	Retirements	Adjusted EPIS Balance	Capital Additions	Retirements	Adjusted EPIS Balance	Capital Additions	Retirements	Adjusted EPIS Balance	Capital Additions	Retirements		
<b>General Plant:</b>															
California	CA	21,737,744	36,674	(29,724)	21,744,695	(29,724)	21,745,743	30,772	(29,724)	21,745,743	194,646	(29,724)			
Oregon	OR	220,925,397	741,354	(363,203)	221,303,549	(363,203)	221,866,442	926,095	(363,203)	221,866,442	13,200,774	(363,203)			
Washington	WA	48,570,812	75,443	(114,039)	48,532,216	(114,039)	48,481,488	63,310	(114,039)	48,481,488	518,384	(114,039)			
Eastern Wyoming	WYP	84,230,264	510,111	(243,617)	84,496,758	(243,617)	84,923,747	670,607	(243,617)	84,923,747	1,208,126	(243,617)			
Utah	UT	289,292,163	1,452,565	(387,214)	290,357,514	(387,214)	291,765,723	1,815,422	(387,214)	291,765,723	3,880,191	(387,214)			
Idaho	ID	56,850,912	422,149	(71,861)	57,201,200	(71,861)	57,611,827	482,488	(71,861)	57,611,827	570,872	(71,861)			
Western Wyoming	WYU	16,286,673	-	(30,077)	16,256,596	(30,077)	16,226,519	-	(30,077)	16,226,519	-	(30,077)			
Pre-merger Pacific	SG	933,852	-	(11,425)	922,427	(11,425)	911,002	-	(11,425)	911,002	-	(11,425)			
Pre-merger Utah	SG	3,864,940	-	(10,209)	3,854,731	(10,209)	3,844,522	-	(10,209)	3,844,522	-	(10,209)			
Post-merger	SG	304,247,042	1,462,705	(496,287)	305,213,459	(496,287)	307,809,973	3,092,801	(496,287)	307,809,973	6,463,100	(496,287)			
General Office	SO	337,737,756	5,766,160	(1,322,709)	342,181,207	(1,322,709)	342,427,724	1,569,227	(1,322,709)	342,427,724	6,969,329	(1,322,709)			
General Office	SG	4,649,999	-	(12,870)	4,637,129	(12,870)	4,624,259	-	(12,870)	4,624,259	-	(12,870)			
General Office	SG	223,232	-	-	223,232	-	223,232	-	-	223,232	-	-			
Customer Service	CN	14,688,468	-	(144,213)	14,544,255	(144,213)	14,400,042	-	(144,213)	14,400,042	-	(144,213)			
Fuel Related	SE	3,876,986	-	(3,471)	3,873,515	(3,471)	3,870,043	-	(3,471)	3,870,043	-	(3,471)			
Total General Plant		1,408,116,239	10,467,161	(3,240,918)	1,415,342,483	(3,240,918)	1,420,752,286	8,650,721	(3,240,918)	1,420,752,286	33,005,421	(3,240,918)			
<b>Mining Plant:</b>															
Coal Mine	SE	1,854,828	-	-	1,854,828	-	1,854,828	-	-	1,854,828	-	-			
Total Mining Plant		1,854,828	-	-	1,854,828	-	1,854,828	-	-	1,854,828	-	-			
<b>Intangible Plant:</b>															
California	CA	1,105,167	-	-	1,105,167	-	1,105,167	-	-	1,105,167	-	-			
Customer Service	CN	183,425,785	-	(34,194)	183,391,591	(34,194)	183,357,397	-	(34,194)	183,357,397	-	(34,194)			
Pre-merger Utah	SG	600,993	-	-	600,993	-	600,993	-	-	600,993	-	-			
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-			
Idaho	ID	4,369,334	-	(86)	4,369,248	(86)	4,369,161	-	(86)	4,369,161	-	(86)			
Oregon	OR	4,927,612	-	(363)	4,927,248	(363)	4,926,885	-	(363)	4,926,885	-	(363)			
Fuel Related	SE	(1,290,647)	-	(61,459)	(1,352,106)	(61,459)	(1,413,566)	-	(61,459)	(1,413,566)	-	(61,459)			
Post-merger	SG	186,732,054	-	(339,001)	186,393,053	(339,001)	186,054,051	-	(339,001)	186,054,051	-	(339,001)			
Klamath Hydro Relicensing	SG-P	74,111,750	-	(4,666)	74,111,750	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)			
Hydro Relicensing	SG-P	101,034,863	-	-	101,030,197	-	101,025,531	-	-	101,025,531	-	-			
Hydro Relicensing	SG-U	9,350,399	-	-	9,350,399	-	9,350,399	-	-	9,350,399	-	-			
General Office	SO	423,918,141	1,770,622	(1,107,595)	424,581,168	(1,107,595)	424,301,691	828,117	(1,107,595)	424,301,691	19,443,384	(1,107,595)			
Utah	UT	6,440,355	-	(470)	6,439,885	(470)	6,439,415	-	(470)	6,439,415	-	(470)			
Washington	WA	2,036,363	-	-	2,036,363	-	2,036,363	-	-	2,036,363	-	-			
Eastern Wyoming	WYP	5,361,457	-	(13,322)	5,348,136	(13,322)	5,334,814	-	(13,322)	5,334,814	-	(13,322)			
Klamath Hydro Relicensing	UT	(32,081,215)	-	-	(32,081,215)	-	(32,081,215)	-	-	(32,081,215)	-	-			
Total Intangible Plant		970,042,410	1,770,622	(1,561,156)	970,251,877	(1,561,156)	969,518,838	828,117	(1,561,156)	969,518,838	19,443,384	(1,561,156)			
<b>Total</b>															
		29,380,646,561	57,702,271	(16,741,173)	29,421,607,659	(16,741,173)	29,469,543,166	64,676,680	(16,741,173)	29,469,543,166	207,735,957	(16,741,173)			

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pro Forma Plant Additions

Description	Factor	Adjusted EPIS Balance Dec 2021	13 Month Average December 2021 Test Period Balance
<b>Steam Production Plant:</b>			
Pre-merger Pacific	SG	1,005,742,484	1,008,702,711
Pre-merger Utah	SG	1,049,002,700	1,052,648,320
Post-merger	SG	4,807,532,700	4,769,920,713
Geothermal - Blundell	SG	29,733,627	29,623,290
Pollution Control Equipment	SG	-	-
Pollution Control Equipment	SG	-	-
Pollution Control Equipment	SG	-	-
Post-merger - Cholla	SG	550,664,399	550,664,399
Total Steam Plant		7,442,675,910	7,411,559,433
<b>Hydro Production Plant:</b>			
Pre-merger Pacific	SG	183,340,564	183,634,098
Pre-merger Utah	SG	40,208,540	40,335,836
Post-merger	SG-P	683,354,464	648,187,361
Post-merger	SG-U	154,748,515	150,290,627
Klamath	SG-P	94,929,411	94,929,411
Total Hydro Plant		1,156,581,494	1,117,377,334
<b>Other Production Plant:</b>			
Pre-merger Utah	SG	235,129	235,129
Post-merger	SG	1,963,342,163	1,963,665,771
Post-merger Wind	SG-W	1,468,174,822	1,469,597,715
Black Cap Solar	OR	109,678	58,652
Post-merger	SG	85,664,854	85,981,683
Total Other Plant		3,517,526,646	3,519,538,950
<b>Transmission Plant:</b>			
Pre-merger Pacific	SG	478,461,402	479,525,774
Pre-merger Utah	SG	616,694,460	618,707,038
Post-merger	SG	5,910,789,095	5,777,320,670
Total Transmission Plant		7,005,944,957	6,875,553,482
<b>Distribution Plant:</b>			
California	CA	332,178,163	316,089,799
Oregon	OR	2,429,007,377	2,355,944,969
Washington	WA	577,482,031	567,031,645
Eastern Wyoming	WYP	694,225,795	681,030,105
Utah	UT	3,503,357,815	3,406,708,071
Idaho	ID	418,603,590	405,767,171
Western Wyoming	WYU	143,181,488	143,326,586
Total Distribution Plant		8,098,036,259	7,875,898,346

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pro Forma Plant Additions

Description	Factor	Adjusted EPIS Balance Dec 2021	13 Month Average December 2021 Test Period Balance
<b>General Plant:</b>			
California	CA	21,910,665	21,529,336
Oregon	OR	234,704,013	220,419,677
Washington	WA	48,885,833	48,510,697
Eastern Wyoming	WYP	85,888,256	83,877,368
Utah	UT	295,278,700	284,448,707
Idaho	ID	58,110,838	55,954,111
Western Wyoming	WYU	16,196,442	16,376,903
Pre-merger Pacific	SG	899,577	968,128
Pre-merger Utah	SG	3,834,314	3,895,566
Post-merger	SG	313,776,785	304,793,945
General Office	SO	348,074,344	337,026,135
General Office	SG	4,611,389	4,688,608
General Office	SG	223,232	223,232
Customer Service	CN	14,255,829	15,121,106
Fuel Related	SE	3,866,572	3,887,400
Total General Plant		1,450,516,790	1,401,720,919
<b>Mining Plant:</b>			
Coal Mine	SE	1,854,828	1,854,828
Total Mining Plant		1,854,828	1,854,828
<b>Intangible Plant:</b>			
California	CA	1,105,167	1,105,167
Customer Service	CN	183,323,204	183,528,366
Pre-merger Utah	SG	600,993	600,993
Pre-merger Pacific	SG	-	-
Idaho	ID	4,369,075	4,369,593
Oregon	OR	4,926,522	4,928,702
Fuel Related	SE	(1,475,025)	(1,106,269)
Post-merger	SG	185,715,050	187,749,059
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750
Hydro Relicensing	SG-P	101,020,866	101,048,859
Hydro Relicensing	SG-U	9,350,399	9,350,399
General Office	SO	442,637,480	420,734,665
Utah	UT	6,438,946	6,140,225
Washington	WA	2,036,363	2,036,363
Eastern Wyoming	WYP	5,321,493	5,401,422
Klamath Hydro Relicensing	UT	(32,081,215)	(32,081,215)
Total Intangible Plant		987,401,066	967,918,078
<b>Total</b>		29,660,537,950	29,171,421,371
			<b>Ref. 8.5.3</b>

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Pro Forma Plant Additions**  
**Steam Plant Additions**

Project Description	FERC Account	Factor	In-service Date	Jan20 to Dec21 Plant	
				Adds	Ref.
Hunter 303 CCR Forced Oxidation Project	312	SG	Jun-21	13,322,397	8.5.31
Hunter 303 East & West Waterwall Repl - CY20	312	SG	Apr-20	4,309,103	
Jim Bridger U4 SCR Catalyst Replacement 20	312	SG	Jun-20	3,563,702	
Naughton U1 OH Turbine Major (HP/IP/LP) CY21	312	SG	Dec-21	3,496,635	
Naughton NAU3 Convert to Natural Gas 247 MW (IMP)	312	SG	Jun-20	3,249,023	
Wyodak U1 - Boiler Waterwall Replacement CY20/CY21	312	SG	May-21	3,041,969	
Hunter 303 HP/IP Turbine Overhaul	312	SG	Apr-20	2,809,848	
Dave Johnston U1 - Turbine Overhaul - 2020	312	SG	Dec-20	2,701,390	
Blundell U0 Plant and Steam Field Controls Update	312	SG	May-20	2,262,849	
Naughton U2 OH Turbine Major (LP) CY20	312	SG	May-20	2,127,185	
Hunter 303 Nose Arch Upper Tube Repl - CY20	312	SG	Apr-20	1,976,492	
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY20	312	SG	Dec-20	1,907,860	
Craig CRGU0 NEW COAL STORAGE SILOS CY21	312	SG	Dec-21	1,870,321	
Hunter 303 Scrubber Component Overhaul	312	SG	Apr-20	1,846,999	
Jim Bridger U2 Burners Major 21	312	SG	Jun-21	1,786,957	
Jim Bridger U4 Burners - Major 20	312	SG	Jun-20	1,752,468	
Craig CRGU5 REGULATORY ENVIRON & SAFETY CY21	312	SG	Dec-21	1,660,856	
Dave Johnston U0 - MILL BLANKET - 2021	312	SG	Various	1,653,922	
Dave Johnston U0 - MILL BLANKET - 2020	312	SG	Various	1,617,746	
Craig CRGU5 REGULATORY ENVIRON & SAFETY CY20	312	SG	Dec-20	1,483,898	
Wyodak U1 - Ovation Major Upgrade CY21	312	SG	May-21	1,480,209	
Hunter 303 Baghouse Reverse Air Duct	312	SG	Apr-20	1,420,554	
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY21	312	SG	Dec-21	1,383,517	
Dave Johnston U0 - PUMPS AND VALVES - 2021	312	SG	Various	1,330,694	
Hunter 303 DCS Simulator Replacement	312	SG	Dec-20	1,321,566	
Dave Johnston U0 - PUMPS AND VALVES - 2020	312	SG	Various	1,307,807	
Hunter 302 Spare GSU Replacement	312	SG	Mar-20	1,301,128	
Blundell U2 Generator Replacement	312	SG	Feb-20	1,266,615	
Jim Bridger U4 Precipitator Wire Replacement 20	312	SG	Jun-20	1,260,841	
Hunter 303 DCS Major Ovation Upgrade - CY20	312	SG	Apr-20	1,250,523	
Jim Bridger U4 Stack Liner (Phase 2) 20	312	SG	Jun-20	1,239,867	
Jim Bridger U4 #43 ABS Coating Phase 2 & Awning Install 20	312	SG	Dec-20	1,208,147	
Colstrip COLU5 CCR-CONSTRUCT DRY WASTE DISPOSAL CY21 TUCI	312	SG	Dec-21	1,164,537	
Wyodak U1 - Pulverizer Overhaul "A" CY21	312	SG	Apr-21	1,147,696	
Jim Bridger Blanket - Pumps, Valves, Gearboxes 21	312	SG	Various	1,049,114	
Jim Bridger Blanket - Pumps, Valves, Gearboxes 20	312	SG	Various	1,031,069	
Wyodak U1 - Boiler Water Cannon	312	SG	Feb-20	1,020,548	
Wyodak U1 - Scrubber 'A' Chamber Reinforcement CY19/CY20	312	SG	May-21	1,017,139	
Huntington U2 Transformer Relays - various	312	SG	Mar-20	1,013,188	
Projects Less Than \$1million	312	SG	Various	148,781,935	
Steam Plant Five Year Average Removals	312	SG		(37,561,713)	
				<u>192,876,602</u>	

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Pro Forma Plant Additions**  
**Hydro Plant Additions**

Project Description	FERC Account	Factor	In-service Date	Jan20 to Dec21 Plant		Ref.
				Adds		
Merwin Downstream In-Lieu	332	SG-P	Dec-21	16,956,397		8.5.31
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Dec-20	7,961,647		
Soda Spinning Reserve	332	SG-U	Sep-21	4,611,888		
Swift 1 Spillway Gate Bulkhead	332	SG-P	Jun-21	4,374,266		
Tokenee Dam Rehabilitation Evaluation	332	SG-P	Dec-21	3,524,437		
Swift 1 Spillway Gate Retrofit	332	SG-P	Oct-21	3,030,460		
Swift 1 Minimum Discharge Line	332	SG-P	Nov-20	2,286,463		
Hydro Dam Safety/Safety Emergent 2021	332	SG-P	Nov-21	1,941,862		
Hydro Dam Safety/Safety Emergent 2020	332	SG-P	Nov-20	1,838,981		
ILR 4.9.3 Yale Spillway Exclusion Net	332	SG-P	Dec-21	1,713,637		
Bull Trout Yale Downstream Facility	332	SG-P	Nov-21	1,706,528		
Yale Spillway Gate Improvements	332	SG-P	Dec-21	1,566,440		
ILR 4.4.1 Swift FSC NTS Upgrade Phase 2	332	SG-P	Dec-21	1,370,909		
PP Hydro West	332	SG-P	various	1,254,896		
Weber Relicensing	332	SG-U	Nov-20	1,136,873		
Eastside Flowline Removal	332	SG-P	Nov-20	1,122,005		
ILR 4.4.1 Swift FSC Attract Pump DM Mod	332	SG-P	Dec-21	1,085,303		
ILR 10.2 Swift Land Fund 2018/2019	332	SG-P	Jun-20	1,044,862		
ILR 4.4.1 Swift FSC Pri ScrClr Rebuild	332	SG-P	Dec-20	1,037,555		
Projects Less Than \$1million	332	SG-U	Various	5,352,039		
Projects Less Than \$1million	332	SG-P	Various	15,049,853		
Hydro Plant Five Year Average Removals	332	SG-U		(1,305,782)		
Hydro Plant Five Year Average Removals	332	SG-P		(1,534,395)		
				77,127,124		

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Pro Forma Plant Additions**  
**Other Plant Additions**

Project Description	FERC Account	Factor	In-service Date	Jan20 to Dec21 Plant	
				Adds	Ref.
Lakeside ST20 GENERATOR Stator Replacement and Rotor Rewind	343	SG	Jan-20	16,480,000	8.5.32
Lakeside U11 Combustion Overhaul-CY20	343	SG	Apr-20	13,163,871	8.5.32
Lakeside U12 Combustion Overhaul-CY20	343	SG	Apr-20	13,163,871	8.5.32
Currant Creek U1 CSA Variable Fee 32k - CTA MI	343	SG	Apr-21	12,668,262	8.5.32
Currant Creek U2 CSA Variable Fee 32k - CTB MI	343	SG	Apr-21	12,668,262	8.5.32
W-1799 EAGLE MITIGATION CY2020	343	SG-W	various	2,400,340	
Lakeside Blk 1 U12 Generator Rotor Replacement	343	SG	Apr-20	2,095,411	
Hermiston HERMU1 LP Evaporator and FW Heater Rep	343	SG	Apr-21	2,058,513	
Hermiston HERMU1 LP Evaporator and FW Heater Rep	343	SG	Apr-20	1,938,164	
Hermiston 1:Exhaust Tunnel&Concrete Work	343	SG	Jun-20	1,356,828	
Hermiston HERMU2 Overhaul Capital CY21 CI	343	SG	May-21	1,075,964	
Projects Less Than \$1million	343	SG	Various	14,680,818	
Projects Less Than \$1million	343	OR	Various	109,678	
Projects Less Than \$1million	343	SSGCT	Various	1,428,792	
Projects Less Than \$1million - Wind	343	SG-W	Various	4,193,539	
Other Plant Five Year Average Removals	343	SG		(4,072,852)	
Other Plant - Wind Five Year Average Removals	343	SG-W		(2,705,093)	
				<u>92,704,367</u>	

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Pro Forma Plant Additions**  
**Transmission Plant Additions**

Project Description	FERC Account	Factor	In-service Date	Jan20 to Dec21 Plant		Ref.
				Adds		
TMP Generation Interconnection Projects East	355	SG	Various	74,741,885		
Vantage Pomona Heights 230kV Line	355	SG	May-20	57,847,290		8.5.33
Wildfire Mitigation - Trans	355	SG	Various	41,679,625		8.5.34
Oregon New Large Load Network Upgrades	355	SG	Dec-20	28,900,000		8.5.34
TMP Transmission Major Projects - PP	355	SG	Various	25,597,792		
TMP Trans Main Grid East	355	SG	Various	25,028,274		
Goshen #3 345/161 kV 700 MVA Trfmr Inst	355	SG	Nov 20 Nov 21	23,071,708		8.5.33
Goshen-Sugarmill-Rigby 161kV Transm Line	355	SG	Nov-20	21,752,839		8.5.33
Wildfire Mitigation Plan - CA T	355	SG	various	20,700,609		8.5.34
Jordanelle - Midway Construct 138 kV Line - Trans	355	SG	Nov-20	18,287,278		8.5.34
Rexburg Sub - Inst 161kV Source from Rigby	355	SG	Dec-21	18,042,169		8.5.33
TMP Trans Main Grid West	355	SG	Various	13,215,199		
TMP Generation Interconnections West	355	SG	Various	12,230,938		
TMP Trans Customer Generated East	355	SG	Various	10,597,633		
Replace Substation Switchgear, Breakers, Reclosers - UT - T	355	SG	Various	10,175,738		
Replace - Storm & Casualty - UT Trans	355	SG	Various	9,079,409		
Oregon - Rplc-OH Trans-Pole	355	SG	various	8,414,488		
Replace Overhead Transmission Poles - UT	355	SG	Various	7,310,109		
C7 Data Centers, Load Increase	355	SG	Dec-21	5,379,351		
BLM Camp Williams 4 Corners: ROW Renewal PL#99001 - UTAH	355	SG	Feb-20	4,701,424		
Replace Overhead Transmission Lines - Other - UT	355	SG	Various	4,336,261		
Construct Jackalope-Bixby 115kV Line	355	SG	Dec-21	3,791,862		
BIA - Fort Hall Grace - Goshen	355	SG	Jun-20	3,690,365		
Wildfire Mitigation Plan - OR T	355	SG	various	3,519,227		
Oregon - Rplc-OH Trans-Othr	355	SG	various	3,470,113		
Idaho Power - Borah - Midpoint #1 replace wood w/ steel	355	SG	Various	3,300,174		
Calif - Rplc- Trans Strm&Cas	355	SG	various	3,299,551		
Replace Substation Transformers - UT - T	355	SG	Various	3,205,059		
Oregon - Transmission Improvements	355	SG	various	3,077,855		
Replace Overhead Transmission Poles - WY	355	SG	Various	2,882,433		
Replace Substation Bushings, Glass & Other - UT - T	355	SG	Various	2,645,692		
Replace Substation Bushings, Glass & Other - ID - T	355	SG	Various	2,540,308		
Replace - Storm & Casualty - ID Trans	355	SG	Various	2,512,672		
Replace Overhead Transmission Lines - Other - ID	355	SG	Various	2,442,461		
126th South Install New Substation - Trans	355	SG	May-21	2,339,658		
State Prison at Salt Lake City - 8 MW Load	355	SG	Sep-20	2,310,967		
Calif - Transmission Improvements	355	SG	various	2,212,993		
Replace Overhead Transmission Poles - ID	355	SG	Various	2,210,672		
TMP Gateway Projects	355	SG	Various	2,085,945		
Upgrade Trans CB and Relays UT	355	SG	Various	2,075,560		
Oregon Trans- Rplc Sub-Swgr,Brk,Rec	355	SG	various	2,034,552		
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	SG	Oct-20	1,959,432		
Transmission SCADA / CB Additions 2021	355	SG	various	1,850,828		
Oregon Trans - Repl Sub - Mtrs &	355	SG	various	1,840,926		
Pavant - Improve Transformer Protection	355	SG	Dec-20	1,819,906		
Oregon - Rplc- Trans Strm&Cas	355	SG	various	1,814,650		
Replace Transmission Conductor / Armor Rod - ID	355	SG	Various	1,793,116		
Asset Removal - UT	355	SG	Various	1,784,824		
BLM Wasatch Cache	355	SG	Various	1,743,287		
Replace Substation Switchgear, Breakers, Reclosers - WY - T	355	SG	Various	1,628,118		
Grid Resiliency Phase 1 - 230/69kV Xfmr Purchase	355	SG	Dec-20	1,570,626		
Replace Substation Meters and Relays - UT - T	355	SG	Various	1,553,336		
Columbia - Rebuild Switchrack	355	SG	Dec-21	1,537,242		
Targeted reliability Improvement, Trans - UT	355	SG	Various	1,526,361		
Sigurd-Nevada State Line - BLM ROW Renewal PL#69000	355	SG	Aug-21	1,468,733		
Price City Tap - Helper 46kV Reconductor 2.5 miles	355	SG	Jun-21	1,459,355		
BIA Camp Williams 4 Corners: BIA ROW Renewal - Ute Mtn Tribal	355	SG	Apr-20	1,433,974		
Replace Overhead Transmission Lines - Other - WY	355	SG	Various	1,346,362		
BLM Camp Williams 4 Corners: ROW Renewal PL#99001 - COLORADO	355	SG	May-20	1,340,128		
Sams Valley 500-230kV New Substation	355	SG	Nov-20	1,339,566		
Wash - Rplc-OH Trans-Pole	355	SG	various	1,225,389		
Purchase One (1) 230-69kV 150 MVA 3 Phase Wye-Delta XFMR	355	SG	Dec-20	1,207,473		
Replace - Storm & Casualty - WY Trans	355	SG	Various	1,103,316		
Replace Substation Meters and Relays - ID - T	355	SG	Various	1,043,121		
System Reinforcement - Local Transmission Projects - LT	355	SG	Various	1,017,574		
Replace Substation Switchgear, Breakers, Reclosers - ID - T	355	SG	Various	1,017,574		
Replace Substation Bushings, Glass & Other - WY - T	355	SG	Various	1,017,574		
Purchase One (1) 115-69 kV Wye-Delta 100 MVA 3 Phase XFMR Dedicated for Columbia	355	SG	Dec-20	1,009,886		
Projects Less Than \$1million	355	SG	Various	31,992,484		
Transmission Plant Five Year Average Removals	355	SG		(10,503,194)		
				<u>557,680,102</u>		

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Pro Forma Plant Additions**  
**Distribution Plant Additions**

Project Description	FERC Account	Factor	In-service Date	Jan20 to Dec21		Ref.
				Plant Adds		
Utah-New Connect - Residential	360-373	UT	Various	78,982,091		
Wildfire Mitigation Plan - OR D	360-373	OR	various	55,786,357		
Wildfire Mitigation - Dist	360-373	UT	Various	54,435,875		8.5.35
Oregon-New Connect - Commercial	360-373	OR	various	41,387,367		
Utah-New Connect - Commercial	360-373	UT	Various	40,145,989		
Wildfire Mitigation Plan - CA D	360-373	CA	various	33,367,437		
Oregon-New Connect - Residential	360-373	OR	various	33,105,967		
AMI - Utah Meters 2019 -2020	360-373	UT	Various	31,361,536		8.5.35
Portland Albina UG River Crossing	360-373	OR	Dec-21	20,881,763		
Replace Overhead Distribution Poles - UT	360-373	UT	Various	15,552,734		
Replace Underground Vaults & Equipment - UT	360-373	UT	Various	14,628,567		
Metro - Commercial Load	360-373	UT	Nov-20	13,508,720		8.5.36
Targeted reliability Improvement, Dist - UT	360-373	UT	Various	13,161,672		
AMI - Idaho 2019 meters	360-373	ID	Various	12,554,000		
TMP WA Distribution Major Projects - PP	360-373	WA	Various	12,474,307		
Replace Overhead Distribution Lines - Crossarms & Cutouts - UT Dist	360-373	UT	Various	11,054,984		
Oregon - Replace OH Dist Lines - Poles	360-373	OR	various	10,995,147		
Mandated Highway Relocations - UT - D	360-373	UT	Various	10,819,965		
Genesis Alkalai 40 MW Load	360-373	WYP	May-21	10,502,646		
Replace Underground Cable - UT	360-373	UT	Various	9,535,296		
Replace - Storm & Casualty - UT Dist	360-373	UT	Various	9,312,824		
New Revenue - Feeder Reinforcement - UT	360-373	UT	Various	9,047,187		
U/G Cable Test & Replace	360-373	UT	Various	8,939,340		
Wildhorse Resort Phase 2 Load Addition	360-373	OR	Sep-20	8,658,757		
Oregon-Replace-Storm and Casualty	360-373	OR	various	8,212,992		
126th South Install New Substation - Dist	360-373	UT	May-21	8,066,275		
Idaho-New Connect - Residential	360-373	ID	Various	8,018,913		
Washington-New Connect - Commercial	360-373	WA	various	7,726,194		
Naples 138-12.5 kV New Substation TPL	360-373	UT	Aug-20	7,694,829		
Oregon - Replace Underground Cable	360-373	OR	various	7,675,837		
Replace Overhead Distribution Lines - Other - UT	360-373	UT	Various	7,372,974		
Draper: Increase Capacity and Convert to 138 kV - ph 2	360-373	UT	May-20	7,161,934		
New Connect Meter Purchases - UT	360-373	UT	Various	6,890,277		
Timp Install New 12kV Transformer	360-373	UT	May-21	6,312,581		
Upgrade Distribution Reclosers / Relays UT	360-373	UT	Various	5,890,522		
Wyoming-New Connect - Residential	360-373	WYP	Various	5,818,270		
Replace Overhead Distribution Lines - Crossarms & Cutouts - WY Dist	360-373	WYP	Various	5,772,573		
Oregon-Mandated-Neutral Extensions	360-373	OR	various	5,755,490		
Washington-New Connect - Residential	360-373	WA	various	5,469,346		
TMP OR Distribution Major Projects - PP	360-373	OR	Various	5,446,040		
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA) D	360-373	CA	Jun-20	5,368,322		
Oregon-Replace-Overhead Dist. Lines/othr	360-373	OR	various	5,288,066		
90th South Install 30 MVA Transformer	360-373	UT	Dec-21	5,179,482		
Goshen-Sugarmill-Rigby 161kV Distribution	360-373	ID	Nov-20	5,102,626		
Oregon - Mandated Highway Relocations	360-373	OR	various	4,880,475		
Oregon-Replace Substation Transformers	360-373	OR	various	4,856,832		
WVC Industrial, LLC 6.363 MW Load	360-373	UT	Sep-20	4,625,924		
Replace Overhead Distribution Poles - ID	360-373	ID	Various	4,581,198		
American Fork Install Second Transformer	360-373	UT	May-21	4,315,323		
Wyoming-New Connect - Commercial	360-373	WYP	Various	4,298,797		
TriMet EV Bus Garage Service Request	360-373	OR	Dec-20	4,276,053		
Replace Overhead Distribution Lines - Crossarms & Cutouts - ID Dist	360-373	ID	Various	4,188,769		
Unspecified OR Distribution Reinforcement	360-373	OR	various	4,139,275		
Replace Underground Cable - WY	360-373	WYP	Various	4,072,362		
BioFire Diagnostics, LLC 9 MW Load	360-373	UT	May-20	4,025,024		
Avian Protection - Dist WY	360-373	WYP	Various	3,811,983		
Oregon - Upgrade - Feeder Improvements	360-373	OR	various	3,807,962		
Murphy Brown LLC 1.1 MW Load	360-373	UT	Mar-20	3,769,481		
Replace Overhead Distribution Poles - WY	360-373	WYP	Various	3,665,135		
Portland UG Network Asset Replacement	360-373	OR	various	3,525,022		
Cal-Maine Foods, Inc., 5 MW New Load	360-373	UT	Various	3,488,116		
Mobile #6 Replace Failed 138-69kV Transformer	360-373	UT	Dec-20	3,457,807		
Oregon Energy storage Project: 8 Mwhr battery or equivalent Phase 1	360-373	OR	Jul-21	3,371,337		
California-New Connect - Commercial	360-373	CA	various	3,364,125		
Oregon - Replace Underground Vaults & Equip	360-373	OR	various	3,310,397		
Oregon-New Connect - Industrial	360-373	OR	various	3,158,959		
Utah-New Connect - Industrial	360-373	UT	Various	3,086,401		
Replace Substation Transformers - UT - D	360-373	UT	Various	3,053,561		
Pole Failure Mitigation - Porcelain Cutout Replacement - UT Dist	360-373	UT	Various	2,979,780		

Avian Protection - Dist UT	360-373	UT	Various	2,814,387
Replace - Storm & Casualty - WY Dist	360-373	WYP	Various	2,805,800
Wildfire Mitigation Plan - WA D	360-373	WA	Dec-20	2,652,484
Washington- Mandated Highway Relocations	360-373	WA	various	2,644,081
Avian Protection - Dist ID	360-373	ID	Various	2,523,131
Targeted reliability Improvement, Dist - WY	360-373	WYP	Various	2,485,611
Oregon Dist- Sub - Swtchgr, Breakers, Reclos	360-373	OR	various	2,446,822
Wyoming-New Connect - Industrial	360-373	WYP	Various	2,304,858
Replace Overhead Distribution Lines - Other - WY	360-373	WYP	Various	2,289,458
Wapato Substation Capacity Relief	360-373	WA	May-20	2,288,057
Replace - Storm & Casualty - ID Dist	360-373	ID	Various	2,091,837
California-New Connect - Residential	360-373	CA	various	2,057,593
Wash.-Replace-Storm and Casualty	360-373	WA	various	2,048,665
Net Metering Installation UT	360-373	UT	Various	2,043,654
Oregon - Mandated - Code Compliance -D	360-373	OR	various	2,039,929
Idaho-New Connect - Commercial	360-373	ID	Various	2,033,695
Net Metering Meter Purchases - UT	360-373	UT	Various	1,961,908
Distribution Automation - Portland Ph 2	360-373	OR	Dec-21	1,944,395
Targeted reliability Improvement, Dist - ID	360-373	ID	Various	1,854,174
Replace Substation Meters and Relays - UT - D	360-373	UT	Various	1,813,330
Replace Underground Vaults & Equipment - WY	360-373	WYP	Various	1,721,853
Albina - Replace 12kv Feeder with Switchgear	360-373	OR	Dec-21	1,688,091
Glendo T#1 Upgrade Transformer Capacity	360-373	WYP	Oct-20	1,683,578
Replace Overhead Distribution Lines - Other -ID	360-373	ID	Various	1,682,072
Oregon - Cross-Arms & Cutouts	360-373	OR	various	1,634,060
Distribution Metering Replacement Program - UT	360-373	UT	Various	1,589,304
Utah-New Connect - Irrigation	360-373	UT	Various	1,580,264
Unspecified WA Distribution Reinforcement	360-373	WA	various	1,566,670
New Connect Meter Purchases - ID	360-373	ID	Various	1,519,759
Replace - Storm & Casualty - Crossarms & Cutouts - UT Dist	360-373	UT	Various	1,489,890
Replace Substation Bushings, Glass & Other - UT - D	360-373	UT	Various	1,489,890
California - Replace OH Dist Lines - Poles	360-373	CA	various	1,477,961
Jordanelle - Midway Construct 138 kV Line Dist Underbuild	360-373	UT	Sep-20	1,454,880
Calif.-Replace-Storm and Casualty	360-373	CA	various	1,430,124
Washington-Replace Underground Cable	360-373	WA	various	1,412,078
Utah-New Connect-Str Light & Otr	360-373	UT	Various	1,407,473
Replace Underground Cable - ID	360-373	ID	Various	1,396,256
Grid Resiliency Phase 1 - 230 KV & 500kV Breaker Purchase	360-373	OR	Dec-20	1,392,598
Fibercrete vault replacement - UT	360-373	UT	Various	1,390,564
TPU/DPU Relay Replacement Program - UT	360-373	UT	Various	1,340,944
California-Replace Underground-Cable	360-373	CA	various	1,321,101
New Revenue - Feeder Reinforcement - WY	360-373	WYP	Various	1,246,253
Replace Underground Vaults & Equipment - ID	360-373	ID	Various	1,242,522
Neutral Extensions - WY	360-373	WYP	Various	1,241,086
Downtown 8kV System Upgrade - Dist	360-373	UT	Various	1,191,912
Washington-Replace-Subs -Transformers	360-373	WA	various	1,174,635
Grow Substation - Upgrade Bank #3	360-373	UT	May-20	1,159,889
Distribution Spare Equipment	360-373	UT	Various	1,097,067
Distribution Automation - Portland Ph 1	360-373	OR	Dec-20	1,092,851
New Connect Meter Purchases - WY	360-373	WYP	Various	1,079,479
Mandated Public Accommodations & Other - UT - D	360-373	UT	Various	1,077,507
Wash.-Replace-Overhead Dist. Lines/otr	360-373	WA	various	1,061,023
Calif. - Upgrade - Feeder Improvements	360-373	CA	various	1,043,897
Misc Small Projects	360-373	UT	Various	1,033,388
Avian Oregon - Spot & undefined Avian	360-373	OR	various	1,023,405
Madras SC: Design & Build Grid Resilience Facility	360-373	OR	Dec-20	1,022,859
Replace Substation Bushings, Glass & Other - WY - D	360-373	WYP	Various	1,018,090
Downtown SLC B LLC, New 1.91 MW Load	360-373	UT	Dec-20	1,002,275
Projects Less Than \$1million	360-373	CA	Various	7,299,352
Projects Less Than \$1million	360-373	ID	Various	6,334,196
Projects Less Than \$1million	360-373	OR	Various	18,871,846
Projects Less Than \$1million	360-373	UT	Various	7,957,231
Projects Less Than \$1million	360-373	WA	Various	8,024,718
Projects Less Than \$1million	360-373	WYP	Various	6,891,584
Distribution Plant Five Year Average Removals	360-373	CA		(1,390,172)
Distribution Plant Five Year Average Removals	360-373	ID		(2,050,527)
Distribution Plant Five Year Average Removals	360-373	OR		(12,585,920)
Distribution Plant Five Year Average Removals	360-373	UT		(17,664,646)
Distribution Plant Five Year Average Removals	360-373	WA		(3,421,103)
Distribution Plant Five Year Average Removals	360-373	WYP		(5,545,379)
				<hr/>
				894,876,763

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Pro Forma Plant Additions**  
**General Plant Additions**

Project Description	FERC Account	Factor	In-service Date	Jan20 to Dec21 Plant		Ref.
				Adds		
AMI - Utah IT Comm Network	397	UT	Dec-20	45,614,453		8.5.35
CORE IT	397	SO	various	24,657,056		
Open Floor Plan - OR - Structure OR	397	SO	various	17,527,439		8.5.36
Replace Vehicles - UT	397	UT	Various	16,169,795		
Bend Juniper Ridge Service Center	397	OR	Dec-21	11,963,201		
AMI - Idaho IT Comm Network	397	ID	Dec-20	9,175,249		
Oregon Replace Deteriorated Vehicles	397	OR	various	8,349,647		
Replace Vehicles - WY	397	WYP	Various	6,772,096		
Physical Security Consol/Repl	397	SO	44500	4,000,000		
Replace Other General Plant - UT	397	UT	Various	3,966,978		
Oregon - Replace - Other General Plant	397	OR	various	3,346,044		
Replace Other General Plant - WY	397	WYP	Various	2,922,731		
Replace Tools - UT	397	UT	Various	2,705,997		
Replace Vehicles - ID	397	ID	Various	2,689,286		
PP Hydro General Plant	397	SG	various	2,400,115		
Field Ai	397	SO	Dec-21	1,900,000		
Hydro Gen/Other Equipment Failure Emergent 2021	397	SG	various	1,748,378		
300 Coal Handling D-10 Dozer	397	SG	Dec-21	1,708,172		
CRM Replacement with omni channel capabilities (Back Offi	397	SO	Sep-21	1,600,000		
Calapooya to Mckenzie Fiber Install	397	SG	Dec-21	1,581,567		
Hydro Gen/Other Equipment Failure Emergent 2020	397	SG	various	1,560,504		
Microsoft Office Upgrade	397	SO	various	1,520,000		
Washington Repl Deteriorated Vehicles	397	WA	various	1,487,997		
Replace Other General Plant - ID	397	ID	Various	1,461,367		
Calapooya to Fry Sub Fiber Install	397	SG	Dec-20	1,237,144		
Oregon - Replace - Tools	397	OR	various	1,142,959		
Vernal to Antelope diversity loop	397	SG	Dec-21	1,046,063		
PP IT Hardware/Computer Equipment	397	SO	Dec-20	1,000,000		
Projects Less Than \$1million	397	CA	Various	1,518,103		
Projects Less Than \$1million	397	SG	Various	20,233,683		
Projects Less Than \$1million	397	ID	Various	1,273,631		
Projects Less Than \$1million	397	OR	Various	5,776,241		
Projects Less Than \$1million	397	SO	Various	5,477,066		
Projects Less Than \$1million	397	UT	Various	5,192,572		
Projects Less Than \$1million	397	WA	Various	2,348,792		
Projects Less Than \$1million	397	WYP	Various	2,541,725		
General Plant Five Year Average Removals		SO		(2,288,261)		
				<u>223,327,789</u>		

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Pro Forma Plant Additions**  
**Intangible Plant Additions**

Project Description	FERC Account	Factor	In-service Date	Jan20 to Dec21		Ref.
					Plant Adds	
CORE IT	303	SO	various		32,581,316	
Field Ai	303	SO	Dec-21		7,600,000	
CRM Replacement with omni channel capabilities (Back Office mult	303	SO	Sep-21		6,400,000	
WEST	303	SO	Dec-20		4,000,000	
AMI Headend- SSN/Itron Conversion	303	SO	Dec-21		2,107,235	
IronNet	303	SO	Dec-20		2,000,000	
Mapping Sys Consolidation	303	SO	Jun-20		1,888,800	
Monarch upgrade	303	SO	Jun-20		1,600,000	
UII Revenue Module	303	SO	Dec-20		1,200,000	
Replace PAR/SO - Integrated Resource Plan (IRP) software	303	SO	Jul-20		1,200,000	
Landlord microsite	303	SO	Dec-20		1,200,000	
Large Customer microsite	303	SO	Dec-21		1,200,000	
SMS check balance , pay bill	303	SO	Dec-20		1,120,000	
Physical Security Consol/Repl	303	SO	Oct-21		1,000,000	
Projects Less Than \$1million		UT			560,000	
Projects Less Than \$1million		CA			624,000	
Projects Less Than \$1million		OR			320,000	
Projects Less Than \$1million		SO			4,894,694	
					71,496,045	

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Plant Retirements**  
**5 Year Average Retirement Amount**

Function	Factor	Code	FY2016 (CY2015) Retirements	FY2017 (CY2016) Retirements	FY2018 (CY2017) Retirements	FY2019 (CY2018) Retirements	FY2020 (CY2019) Retirements	Large Items to Exclude	5 Year Avg	Monthly Amount
STMP	DGU	STMPDGU	(6,334,203)	(60,466,542)	(3,295,196)	(3,805,358)	(27,141,648)	64,586,742	(7,291,241)	(607,603)
STMP	DGP	STMPDGP	(7,552,129)	(11,698,034)	(5,214,803)	(4,346,678)	(4,077,521)	3,286,891	(5,920,455)	(493,371)
STMP	SSGCH	STMPSSGCH	(772,057)	(2,261,073)	(2,579,284)	(3,285,038)	(1,034,330)	-	(1,986,357)	(165,530)
STMP	SG	STMPSG	(70,369,377)	(122,676,137)	(37,870,150)	(41,678,721)	(72,453,873)	153,498,806	(38,309,890)	(3,192,491)
			<u>(85,027,767)</u>	<u>(197,101,786)</u>	<u>(48,959,432)</u>	<u>(53,115,795)</u>	<u>(104,707,372)</u>	<u>221,372,439</u>	<u>(53,507,943)</u>	<u>(4,458,995)</u>
HYDP	SG-U	HYDPG-U	(750,627)	(69,704)	(208,532)	(669,210)	(688,887)	561,432	(365,106)	(30,425)
HYDP	SG-P	HYDPG-P	(3,287,089)	(534,323)	(1,069,662)	(3,174,454)	(2,760,652)	1,065,452	(1,952,146)	(162,679)
HYDP	DGU	HYDPDGU	(181,308)	(35,672)	(187,001)	(523,331)	(406,073)	60,425	(254,592)	(21,216)
HYDP	DGP	HYDPDGP	(588,454)	(690,292)	(321,786)	(874,490)	(460,328)	-	(587,070)	(48,922)
HYDP	NUTIL	HYDPNUTIL	-	-	-	-	-	-	-	-
			<u>(4,807,477)</u>	<u>(1,329,991)</u>	<u>(1,786,981)</u>	<u>(5,241,484)</u>	<u>(4,315,941)</u>	<u>1,687,309</u>	<u>(3,158,913)</u>	<u>(263,243)</u>
OTHP	DGU	OTHPDGU	-	-	-	-	-	-	-	-
OTHP	SG	OTHPG	(53,128,299)	(52,023,479)	(1,957,257)	(16,761,294)	(963,453)	11,677,207	(22,631,315)	(1,885,943)
OTHP	SG-W	OTHPG-W	(5,751,491)	(6,963,155)	(4,776,936)	(82,725)	(844,072,708)	841,611,475	(4,007,108)	(333,926)
OTHP	SSGCT	OTHPSSGCT	(738,143)	(401,147)	(187,547)	(2,256,844)	73,283	-	(702,080)	(58,507)
OTHP	NUTIL	OTHPNUTIL	-	-	-	-	-	-	-	-
			<u>(59,617,933)</u>	<u>(59,387,781)</u>	<u>(6,921,740)</u>	<u>(19,100,863)</u>	<u>(844,962,878)</u>	<u>853,288,682</u>	<u>(27,340,503)</u>	<u>(2,278,375)</u>
TRNP	DGP	TRNPDGP	(2,784,751)	(1,393,287)	(2,977,569)	(1,293,599)	(2,194,511)	-	(2,128,743)	(177,395)
TRNP	DGU	TRNPDGU	(4,823,025)	(3,069,434)	(2,818,962)	(7,288,536)	(2,125,822)	-	(4,025,156)	(335,430)
TRNP	SG	TRNPSG	(10,790,943)	(8,479,048)	(9,180,945)	(7,082,678)	(9,584,949)	-	(9,023,713)	(751,976)
			<u>(18,398,719)</u>	<u>(12,941,768)</u>	<u>(14,977,477)</u>	<u>(15,664,813)</u>	<u>(13,905,283)</u>	<u>-</u>	<u>(15,177,612)</u>	<u>(1,264,801)</u>
DSTP	CA	DSTPCA	(854,573)	(767,723)	(691,930)	(4,729,076)	(1,367,157)	-	(1,682,092)	(140,174)
DSTP	ID	DSTPID	(1,827,434)	(1,625,059)	(1,736,718)	(2,203,340)	(1,930,395)	-	(1,864,589)	(155,382)
DSTP	MT	DSTPMT	-	-	-	-	-	-	-	-
DSTP	OR	DSTPOR	(7,781,832)	(7,879,266)	(9,930,730)	(42,097,594)	(33,806,510)	-	(20,299,186)	(1,691,599)
DSTP	UT	DSTPUT	(15,474,817)	(20,468,213)	(13,156,488)	(16,986,844)	(16,190,768)	-	(16,455,426)	(1,371,285)
DSTP	WA	DSTPWA	(1,634,310)	(1,866,808)	(1,797,818)	(2,504,228)	(3,224,732)	-	(2,205,579)	(183,798)
DSTP	WYP	DSTPWYP	(3,256,649)	(2,992,348)	(3,232,370)	(3,122,221)	(3,763,963)	-	(3,273,510)	(272,793)
DSTP	WYU	DSTPWYU	(213,993)	(374,558)	(241,028)	(296,106)	(325,291)	-	(290,195)	(24,183)
DSTP	NUTIL	DSTPNUTIL	-	-	-	-	-	-	-	-
			<u>(31,043,608)</u>	<u>(35,973,974)</u>	<u>(30,787,082)</u>	<u>(71,939,410)</u>	<u>(60,608,816)</u>	<u>-</u>	<u>(46,070,578)</u>	<u>(3,839,215)</u>
GMLP	SE	GMLPSE	218,341	(234,645)	(24,616)	(130,808)	(36,551)	-	(41,656)	(3,471)
GMLP	SSGCT	GMLPSSGCT	-	-	-	-	-	-	-	-
GMLP	SG	GMLPSG	(5,998,617)	(7,978,440)	(5,884,655)	(5,290,627)	(4,624,892)	-	(5,955,446)	(496,287)
GMLP	DGP	GMLPDGP	(18,917)	(354,539)	(246,476)	(10,091)	(55,490)	-	(137,102)	(11,425)
GMLP	DGU	GMLPDGU	(10,585)	(414,250)	(1,280)	(70,539)	(115,871)	-	(122,505)	(10,209)
GMLP	SO	GMLPSO	(14,531,433)	(13,123,182)	(12,981,865)	(12,881,251)	(25,844,820)	-	(15,872,510)	(1,322,709)
GMLP	CN	GMLPCN	(3,484,549)	(1,021,984)	(598,547)	(3,163,468)	(384,219)	-	(1,730,553)	(144,213)
GMLP	CA	GMLPCA	(143,515)	(107,582)	(99,292)	(715,495)	(717,531)	-	(356,683)	(29,724)
GMLP	ID	GMLPID	(606,266)	(740,915)	(310,512)	(1,368,673)	(1,285,289)	-	(862,331)	(71,861)
GMLP	SSGCH	GMLPSSGCH	(182,191)	(27,037)	(119,898)	(401,080)	(41,989)	-	(154,439)	(12,870)
GMLP	OR	GMLPOR	(4,362,381)	(4,306,824)	(2,634,074)	(5,945,198)	(4,543,677)	-	(4,358,431)	(363,203)
GMLP	UT	GMLPUT	(3,425,991)	(4,549,271)	(3,346,788)	(7,770,797)	(4,139,974)	-	(4,646,564)	(387,214)
GMLP	WA	GMLPWA	(533,674)	(1,613,793)	(856,950)	(1,132,533)	(2,705,376)	-	(1,368,465)	(114,039)
GMLP	WYU	GMLPWYU	(137,345)	(510,756)	(319,125)	(493,517)	(343,869)	-	(360,922)	(30,077)
GMLP	WYP	GMLPWYP	(886,638)	(5,754,744)	(1,903,007)	(3,446,458)	(2,626,180)	-	(2,923,405)	(243,617)
GMLP	NUTIL	GMLPNUTIL	-	-	-	-	-	-	-	-
			<u>(34,103,761)</u>	<u>(40,737,962)</u>	<u>(29,327,084)</u>	<u>(42,820,534)</u>	<u>(47,465,728)</u>	<u>-</u>	<u>(38,891,014)</u>	<u>(3,240,918)</u>
MNGP	SE	MNGPSE	-	-	-	-	-	-	-	-
MNGP	NUTIL	MNGPNUTIL	-	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTP	DGP	INTPDGP	-	-	-	-	-	-	-	-
INTP	DGU	INTPDGU	-	-	-	-	-	-	-	-
INTP	SG-P	INTPSSG-P	-	-	-	-	(279,935)	-	(55,987)	(4,666)
INTP	SG-U	INTPSSG-U	-	-	-	-	-	-	-	-
INTP	SG	INTPSG	(17,832,488)	(677,401)	(220,378)	(1,546,900)	(62,921)	-	(4,068,018)	(339,001)
INTP	SO	INTPSO	(5,816,693)	(42,906,524)	(4,298,237)	(5,104,327)	(8,329,898)	-	(13,291,136)	(1,107,595)
INTP	CN	INTPCN	-	(50,673)	(1,982,186)	(10,680)	(8,081)	-	(410,324)	(34,194)
INTP	SE	INTPSE	(3,442,799)	(221,464)	(8,646)	(14,653)	-	-	(737,513)	(61,459)
INTP	CA	INTPCA	-	-	-	-	-	-	-	-
INTP	ID	INTPID	-	-	(5,175)	-	-	-	(1,035)	(86)
INTP	OR	INTPOR	-	-	-	(21,797)	-	-	(4,359)	(363)
INTP	UT	INTPUT	-	-	(28,178)	-	-	-	(5,636)	(470)
INTP	WA	INTPWA	-	-	-	-	-	-	-	-
INTP	WYU	INTPWYU	-	-	-	-	-	-	-	-
INTP	WYP	INTPWYP	(335,583)	(463,713)	-	-	-	-	(159,859)	(13,322)
			<u>(27,427,563)</u>	<u>(44,319,775)</u>	<u>(6,542,800)</u>	<u>(6,698,358)</u>	<u>(8,680,835)</u>	<u>-</u>	<u>(18,733,866)</u>	<u>(1,561,156)</u>
			<u>(260,426,828)</u>	<u>(391,793,037)</u>	<u>(139,302,597)</u>	<u>(214,581,257)</u>	<u>(1,084,646,853)</u>	<u>1,076,348,431</u>	<u>(202,880,428)</u>	<u>(16,906,702)</u>

Wind Repowering Retirements:  
 169,820,479 Dec-19  
 280,877,043 Dec-20

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**STEAM PLANT ADDITIONS:**

**Hunter 303 CCR Forced Oxidation Project (Reference page 8.5.22) (In-Service June-21)** - This project will install forced oxidation equipment at Hunter Unit 3 to meet coal combustion residual (CCR) regulations. New CCR regulations require combustion waste placed in landfills to be liquid free. The Unit 3 scrubber sludge is currently mixed with dry fly ash prior to placement in the landfill. This project consists of installing equipment that will inject ambient air into the scrubber vessel reaction sumps which will enhance the chemical reaction in the vessels and produce a manageable waste byproduct. This process is called forced oxidation and the final waste product is calcium sulfate. This waste byproduct can be filtered, dried and placed directly in the landfill.

**HYDRO PLANT ADDITIONS:**

**Merwin Downstream In-Lieu\_ (Reference page 8.5.23) (In-Service Dec-21)**

Identified in the Lewis River Settlement Agreement, the anadromous fish reintroduction outcome goal “is to achieve genetically viable, self-sustaining, naturally reproducing, harvestable populations above Merwin dam greater than minimum viable populations”. Within this goal, as obligated in the Federal Energy Regulatory Commission licenses for the Lewis River hydroelectric projects, PacifiCorp will make significant investments into a salmon and steelhead reintroduction program. These include a suite of anadromous fish protection and restoration measures and actions implemented over a phased approach. To date, constructed facilities include the Merwin Upstream Fish Collector, the Swift Downstream Fish Collector, and a juvenile fish release facility located in Woodland, Washington. Additional program phases identified in the Lewis River Settlement Agreement and subsequent Federal Energy Regulatory Commission licenses (Article 401) require the construction and operation of the following future fish passage facilities:

- Downstream Juvenile Fish Collector at Yale Dam (SA article 4.5)
- Downstream Juvenile Fish Collector at Merwin Dam (SA article 4.6)
- Upstream Passage from Merwin into Yale (SA article 4.7)
- Upstream Passage from Yale into Swift (SA article 4.8)

Within the Lewis River Settlement Agreement is the opportunity to gather new information that might lead to a decision that the fish collection facilities identified above not be constructed, but instead and in-lieu of such facilities, PacifiCorp would contribute defined funding amounts towards aquatic habitat restoration projects.

On April 11 and 22, 2019 the National Marine Fisheries Service (NMFS) provided PacifiCorp with a preliminary determination under Section 4.1.9 of the Settlement Agreement. Specifically, NMSF proposed and United States Fish and Wildlife Services concurred in the following actions:

- 1) To forego construction of the Merwin Downstream Facility (Section 4.6 of the Settlement Agreement) and the Yale Upstream Facility (Section 4.7);
- 2) To require PacifiCorp to establish the In Lieu Fund consistent with the requirements of Section 7.6 of the Settlement Agreement; and
- 3) To defer a decision whether to construct the Yale Downstream Facility (Section 4.5) and the Swift Upstream Facility (Section 4.8) until 2031 and 2035, respectively, so that performance of in lieu habitat restoration could be considered in that future decision.

The Services directed that restoration efforts supported by the In Lieu Fund (the “In Lieu Program”) focus on stream reaches upstream of the Swift reservoir that benefit three salmon species listed under the Endangered Species Act (ESA): (coho salmon, winter steelhead, and spring Chinook salmon).

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**OTHER PLANT ADDITIONS:**

**Lake Side: STG20 GENERATOR Stator Replacement and Rotor Rewind (Reference page 8.5.24)**

**(In-Service Jan-20)** OLSP/2019/C/014 – On August 18, 2019 the Lake Side steam turbine tripped following a generator stator fault. Examination and testing indicated that replacement of the stator and rewind of the rotor are required. The scope of the project includes dismantling the steam turbine generator, rewinding the rotor, replacing the stator, and reassembly.

**Lake Side: U11 Combustion Overhaul-CY20 (Reference page 8.5.24) (in-service Apr-20)**

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

**Lake Side: U12 Combustion Overhaul-CY20 (Reference page 8.5.24) (in-service Apr-20)**

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

**Currant Creek U1 CSA Variable Fee 32k - CTA MI (Reference page 8.5.24) (in-service Apr -21)**

- This project is to perform the hot gas path overhaul on combustion turbine Unit 1A pursuant to the Contractual Service Agreement (CSA) between PacifiCorp and General Electric International, Inc. (GE) amended and restated as of January 15, 2016. The service contract requires that the combustion turbine be maintained to the standards agreed upon. Performing the necessary overhaul will result in the units being able to operate an additional 32,000 hours or 1200 starts before the next scheduled outage. The major inspection overhaul includes the removal and replacement of the following combustion program parts as outlined in the CSA: Fuel Nozzle Assembly, Combustion Liners, Transition Pieces, Buckets (Stages 1-3), Nozzles (Stages 1-3), and Shrouds (Stages 1-3).

**Currant Creek U2 CSA Variable Fee 32k - CTB MI (Reference page 8.5.24) (in-service Apr-21)**

- This project is to perform the hot gas path overhaul on combustion turbine Unit 1B pursuant to the Contractual Service Agreement (CSA) between PacifiCorp and General Electric International, Inc. (GE) amended and restated as of January 15, 2016. The service contract requires that the combustion turbine be maintained to the standards agreed upon. Performing the necessary overhaul will result in the units being able to operate an additional 32,000 hours or 1200 starts before the next scheduled outage. The major inspection overhaul includes the removal and replacement of the following combustion program parts as outlined in the CSA: Fuel Nozzle Assembly, Combustion Liners, Transition Pieces, Buckets (Stages 1-3), Nozzles (Stages 1-3), and Shrouds (Stages 1-3).

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**TRANSMISSION PLANT ADDITIONS:**

**Vantage Pomona Heights 230kV Line (Reference 8.5.25) (in-service May-20)**

The Vantage to Pomona Heights project consists of two sequences of work. The first sequence of work included the expansion of the Pomona Heights substation 230 kilovolt ring bus to provide adequate breaker separation between lines and transformers for breaker failure and bus fault events. This portion of the project was completed and placed in service in November 2015.

The second sequence of work includes installation of a new 230 kilovolt transmission line connected at the Bonneville Power Administration Vantage substation near Vantage, Washington, and ending at the PacifiCorp Pomona Heights substation in Yakima, Washington. The project will include the installation of breakers, protection and control equipment, and communications equipment at each substation as required to monitor and safely operate the new line. The infrastructure additions at the Vantage substation will be designed, purchased, installed, and maintained by Bonneville Power Administration. This sequence of work is estimated to be placed in service in May 2020.

This project corrects several existing North American Electric Reliability Corporation TPL deficiencies, eliminates the need to shed Yakima area load, eliminates overload of PacifiCorp and Bonneville Power Administration system with loss of the existing line, and meets the identified infrastructure needs in the joint area plan.

**Goshen-Sugarmill-Rigby 161kV Transmission Line (Reference 8.5.25) (in-service Nov-20)**

The Goshen-Sugarmill-Rigby 161 kilovolt Transmission Line project consists of two sequences of work. The first sequence rebuilds approximately 25 miles of existing 69 kilovolt line to 161 kilovolt from Goshen substation to Sugarmill substation located in the southeast Idaho area. Substation expansion and new line positions at Goshen and Sugarmill substation will be required. This sequence of work is estimated to be placed in service in November 2020.

The second sequence of work is to construct a new approximately 24 mile long 161 kilovolt line from Sugarmill to Rigby substation. This sequence of work is estimated to be placed in service in 2022 and is outside of the general rate case test period.

This overall project addresses overloading on the Goshen – Rigby and Goshen – Sugarmill lines in addition to low voltage at Rigby and Sugarmill substations that manifest under heavy loading conditions.

**Goshen #3 345/161 kV 700 MVA Trfrmr Inst (Reference 8.5.25) (in-service Nov-20, Nov-21)**

The Goshen #3 345/161 kilovolt 700 MVA Transformer Installation project consists of two sequences of work. The project will ultimately interconnect a third 345/161 kilovolt transformer at the Goshen substation located in southeast Idaho estimated to be placed in service in 2021. However, the existing Goshen 161 kilovolt bus is inadequate to reliably serve the peak load in the Goshen area and interconnect the third 700 MVA transformer, so the first sequence of the project is to expand the 161 kilovolt yard and convert the existing Goshen 161 kilovolt dual operate bus into a breaker and one-half scheme. Redundant 161 kilovolt relays will also be installed. This sequence of the project will be placed in service in November 2020.

This project corrects North American Electric Reliability Corporation TPL deficiencies for thermal overloading issues on the existing Goshen transformer beginning in 2021.

**Rexburg Sub - Inst 161kV Source from Rigby (Reference 8.5.25) (in-service Dec-21)**

This project will convert an existing 69 kV line to 161 kV operation, increase capacity on Rexburg transformer #2 and regulators, and establish a new 161 kV source at Rexburg substation.

This overall project addresses overloading on the Rexburg transformer #2 regulators and low voltage on

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the 69 kV Rigby-St. Anthony and Rigby-Webster loop. It also addresses N-1 overloading on the Rigby 161-69 kV transformers and 69 kV line capacity north of Rigby.

**Wildfire Mitigation – Trans (Reference 8.5.25) (in-service various)**

Projects will include:

- Rebuild transmission lines that are approaching the end of their useful life in Fire High Consequence Areas to new wildfire safe designs
- Modify existing transmission lines to new wildfire safe designs
- Replace outdated electromechanical relays protecting transmission lines in Fire High Consequence Areas with modern microprocessor relays that provide more accurate data that is required in Fire High Consequence Areas
- Add fiber optic communication between substations in the Fire High Consequence Areas to improve protective relaying schemes

These projects will result in decreased risk of transmission equipment failure during the wildfire season, which is increasing in length every year. Modern relaying will enable line patrols to quickly locate and fix any problems, restoring service to customers faster. Fiber optic communications between substations in Fire High Concern Areas will improve the clearing times for protective relaying schemes, which will reduce the time the fault is active. New wildfire safe designs on the transmission system will improve the survivability of the lines in the event that a wildfire does occur.

**Jordanelle - Midway Construct 138 kV Line – Trans (Reference 8.5.25) (in-service Nov-20)**

This project will:

- Construct 9 miles of 138 kilovolt transmission line between the Midway and Jordanelle substations
- Add a three 138 kilovolt breaker ring bus at the Midway substation
- Add fiber optic communications between the Silver Creek and Midway substations
- Install protection and control upgrades at all affected substations

The line siting will substantively follow Heber Light and Power's (HLP) existing 46 kilovolt line across the Heber Valley. The structures will be owned by Rocky Mountain Power (RMP) and, for portions, HLP will have circuits and other facilities attached to RMP structures. After project completion, the Summit and Wasatch County system will be capable of operating in a looped configuration for area load levels up to 245 megawatts.

**Oregon New Large Load Network Upgrades (Reference page 8.5.25) (in-service Dec-20)**

TZBE/2017/C/002/B

The Oregon New Large Load Network Upgrade is to serve a 60 MW Load Addition project which is to construct 230 kV system improvements necessary to provide service to new load near an existing Prineville Data Center. The customer intends to add an additional 220 MW of load between 2020 and 2022 that the proposed improvements will also be able to service.

The current property is served via the Prineville area 115 kV system out of Houston Lake substation. The current contract capacity is for 120 MW. When combining the contract capacity out of Houston Lake, another customer load of 57 MW of contract capacity out of Baldwin Road and Prineville area load of 44 MW, the current 115 kV system cannot accommodate the new data center load of 60 MW (or the additional 220 MW). Adding additional load to the current 115 kV system results in two N-1 NERC TPL thermal violations with thermal loading in excess of 124% and a number of N-1-1 scenarios resulting in NERC TPL thermal and voltage violations. Maintaining compliance with NERC TPL standards will require system modifications that will add capacity before the new load can be served.

The solution to serve the new 60 MW load, with the ability to also serve the next 220 MW load addition, is to (1) obtain a second 230 kV source from BPA at Ponderosa substation, (2) construct a 230 kV substation to support 230 kV interconnection of the BPA source lines to the new infrastructure, (3)

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construct two 230 kV transmission lines and (4) construct a 230 kV Point of Interconnect substation.

**DISTRIBUTION PLANT:**

**Wildfire Mitigation – Dist (Reference 8.5.26) (In-Service Various)**

- Distribution line rebuilds including all or parts of the following: installation of covered conductor, pole replacements, conductor replacements, and conversion to underground.
- Replace all pole mounted or overhead expulsion fuses and arresters within Fire High Consequence Area with non-expulsion fuses and arresters to reduce wildfire risk. In addition, replace porcelain fuse cutouts to reduce wildfire risk due to previously identified porcelain cutout failures.
- Accelerated replacement of distribution wood poles 45 years and older within the Fire High Consequence Area in addition to distribution line rebuild pole replacement projects to reduce wildfire risk due to pole failures.
- Replace outdated electromechanical relays protecting distribution lines in Fire High Consequence Areas with modern microprocessor relays which provide more accurate data and faster relay protection.
- Prioritize corrections to any deficiencies found from inspections and address backlogged non-fire Priority A and B conditions in the Fire High Consequence Area.
- Increase situational awareness in the Public Safety Power Shutoff geographic regions with installation of weather stations near the area to expand the weather network and provide better accuracy of local weather conditions.

**AMI - Utah Meters 2019 -2020 / AMI- Utah IT Comm Network (Reference 8.5.26 / 8.5.28) (In-Service Various)**

Project will include:

- A field area network will be constructed that will allow communication with the existing and new electric meters.
- Installation of AMI smart meters in strategic locations will optimize the field area network and provide additional benefits.
- The project will work directly with the Utah STEP “ARMS” project to ensure that existing AMR meters in Utah will be read remotely and incorporated into the AMI billing solution.
- A centralized head-end meter collections management system will be constructed and configured.
- The existing meter data management system will be upgraded to collect and store meter data from the new head-end system.
- The customer energy usage website will be enhanced to accommodate Utah rate schedules and provide more detailed usage information for customers.
- An outage detection system will be created to manage meter *power outage* and *power restoration* messaging and provide quicker outage response.
- An AMI implementation in Utah will establish wireless connectivity between the utility and the customer that eliminates the need to physically visit meters to gather consumption data. Meters will send interval meter data to a central collection point, which will in turn be backhauled to the utility for billing, customer presentation purposes, outage management, remote meter operations and analytics. The project will deliver the following major benefits: considerable operational savings, improved customer satisfaction and engagement, improved safety performance, reduces carbon dioxide emissions and improves outage response.

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**Metro - Commercial Load (Reference 8.5.26) (In-Service Nov 2020)**

The Metro Commercial Load project will construct the infrastructure necessary to serve the customer's proposed 23.75 MW development located near 7200 W 700 N in the Northwest Quadrant area of Salt Lake City, UT. A new 30 MVA substation and a new distribution circuit will need to be installed in order to serve the customer's request. Attempting to add the requested load to existing facilities results in the following issues:

- Grow Transformer #2 is projected to load to 109% (30.5 MVA) of its 28 MVA summer rating in summer 2020.
- Grow Transformer #1 is projected to load to 100.1% (30.2 MVA) of its 30 MVA summer rating in summer 2020.
- Grow circuit #10 is projected to load to 141% (16.26 MVA) of its 11.47 MVA summer rating in summer 2020.
- Area utilization is projected to exceed 90% in the summer of 2021.

**GENERAL PLANT ADDITIONS:**

**Open Floor Plan - OR - Structure OR (Reference page 8.5.28) (in-service various)**

The Open Floor Plan project encompasses the remodel of the Lloyd Center Tower in Portland, Oregon, to an open floor plan. Assets will include architectural services, construction of conference rooms and enclaves at the Lloyd Center Tower. The project will provide and install power/data/phone wiring, flooring, furniture, appliances, and finishes on the floors. Construct and furnish two common breakrooms: one breakroom on floor 6 and another on floor 18. This is a multi-year project that will begin with the 20th floor. The remaining floor remodels will be phased from 2020 through 2022.

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 Reg Asset Amortization**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Elec. Plant Acq. Amort. Exp. - Syst.	406	3	-	SG	43.997%	-	8.6.6
Elec. Plant Acq. Amort. Exp. - Situs	406	3	-	UT	Situs	-	8.6.10
JB4, N1&2 Liquidated Damages	557	3	(104)	UT	Situs	(104)	8.6.12
<b>Adjustment to Rate Base:</b>							
Elec. Plant Gross Acq. - System	114	3	-	SG	43.997%	-	
Elec. Plant Gross Acq. - Situs	114	3	-	UT	Situs	-	8.6.1
Elec. Plant Acq. Acc. Amort. - Syst.	115	3	(9,563,119)	SG	43.997%	(4,207,533)	8.6.2
Elec. Plant Acq. Acc. Amort. - Situs	115	3	(603,271)	UT	Situs	(603,271)	B-15
Trojan ARO/Reg Diff	254105	1	2,402,450	TROJD	43.883%	1,054,264	8.6.6
JB4, N1&2 Liquidated Damages	182M	3	(70,000)	UT	Situs	(70,000)	8.6.8
UT Depreciation Deferral	182M	3	(256,086)	UT	Situs	(256,086)	8.6.12
Weatherization Loans	124	1	5,007	SO	43.695%	2,188	8.6.14
Weatherization Loans	124	1	3,809	UT	Situs	3,809	8.6.14
Weatherization Loans	124	3	(8,302)	UT	Situs	(8,302)	8.6.14
2017 Protocol Deferral	182M	3	(11,000,000)	UT	Situs	(11,000,000)	
EIM Expenses Deferral	182M	3	(8,636,126)	OTHER	0.000%	-	
<b>Adjustment to Tax:</b>							
Accum. Def. Inc. Tax Bal. - Trojan	190	1	(1,314,030)	TROJD	43.883%	(576,634)	8.6.5
Accum. Def. Inc. Tax Bal. - Trojan	190	1	62,978	WA	Situs	-	8.6.5
Accum. Def. Inc. Tax Bal. - 2017P.	283	3	4,056,791	UT	Situs	4,056,791	

**Description of Adjustment:**

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

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**Regulatory Asset Amortization**  
**Electric Plant Acquisition Adjustment - System-Allocated**

**Adjust Base Period to Pro Forma Period**

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	4,781,559	144,704,699	(137,980,477)
Base Period Amount (below)	4,781,559	144,704,699	(128,417,358)
<b>Pro Forma Adjustment</b>	<b>-</b>	<b>-</b>	<b>(9,563,119)</b>
	Ref. 8.6	Ref. 8.6	Ref. 8.6

	<u>Gross</u>	<u>Beg Balance</u>	<u>End Balance</u>		<u>13 Month Avg Bal</u>	
	<u>Acquisition</u>	<u>Accumulated</u>	<u>Amortization</u>	<u>Accumulated</u>	<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	144,704,699			(126,026,579)		
2019 January	144,704,699	(126,026,579)	(398,463)	(126,425,042)		
February	144,704,699	(126,425,042)	(398,463)	(126,823,505)		
March	144,704,699	(126,823,505)	(398,463)	(127,221,969)		
April	144,704,699	(127,221,969)	(398,463)	(127,620,432)		
May	144,704,699	(127,620,432)	(398,463)	(128,018,895)		
June	144,704,699	(128,018,895)	(398,463)	(128,417,358)		
July	144,704,699	(128,417,358)	(398,463)	(128,815,822)		
August	144,704,699	(128,815,822)	(398,463)	(129,214,285)		
September	144,704,699	(129,214,285)	(398,463)	(129,612,748)		
October	144,704,699	(129,612,748)	(398,463)	(130,011,212)		
November	144,704,699	(130,011,212)	(398,463)	(130,409,675)		
December	144,704,699	(130,409,675)	(398,463)	(130,808,138)	144,704,699	(128,417,358)
		<b>Base Period Amort =</b>	<b>(4,781,559)</b>			
2020 January	144,704,699	(130,808,138)	(398,463)	(131,206,601)		
February	144,704,699	(131,206,601)	(398,463)	(131,605,065)		
March	144,704,699	(131,605,065)	(398,463)	(132,003,528)		
April	144,704,699	(132,003,528)	(398,463)	(132,401,991)		
May	144,704,699	(132,401,991)	(398,463)	(132,800,454)		
June	144,704,699	(132,800,454)	(398,463)	(133,198,918)		
July	144,704,699	(133,198,918)	(398,463)	(133,597,381)		
August	144,704,699	(133,597,381)	(398,463)	(133,995,844)		
September	144,704,699	(133,995,844)	(398,463)	(134,394,308)		
October	144,704,699	(134,394,308)	(398,463)	(134,792,771)		
November	144,704,699	(134,792,771)	(398,463)	(135,191,234)		
December	144,704,699	(135,191,234)	(398,463)	(135,589,697)		
2021 January	144,704,699	(135,589,697)	(398,463)	(135,988,161)		
February	144,704,699	(135,988,161)	(398,463)	(136,386,624)		
March	144,704,699	(136,386,624)	(398,463)	(136,785,087)		
April	144,704,699	(136,785,087)	(398,463)	(137,183,551)		
May	144,704,699	(137,183,551)	(398,463)	(137,582,014)		
June	144,704,699	(137,582,014)	(398,463)	(137,980,477)		
July	144,704,699	(137,980,477)	(398,463)	(138,378,940)		
August	144,704,699	(138,378,940)	(398,463)	(138,777,404)		
September	144,704,699	(138,777,404)	(398,463)	(139,175,867)		
October	144,704,699	(139,175,867)	(398,463)	(139,574,330)		
November	144,704,699	(139,574,330)	(398,463)	(139,972,794)		
December	144,704,699	(139,972,794)	(398,463)	(140,371,257)	144,704,699	(137,980,477)
		<b>Pro Forma Amort =</b>	<b>(4,781,559)</b>			

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 Regulatory Asset Amortization  
 Electric Plant Acquisition Adjustment - Situs-Assigned

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	301,635	11,763,784	(1,897,541)
Base Period Amount (below)	301,635	11,763,784	(1,294,270)
<b>Pro Forma Adjustment</b>	<b>-</b>	<b>-</b>	<b>(603,271)</b>
	<b>Ref. 8.6</b>	<b>Ref. 8.6</b>	<b>Ref. 8.6</b>

	<u>Gross Acquisition</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>13 Month Avg Bal</u>	
		<u>Accumulated Amortization</u>		<u>Accumulated Amortization</u>	<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	11,763,784			(1,143,453)		
2019 January	11,763,784	(1,143,453)	(25,136)	(1,168,589)		
February	11,763,784	(1,168,589)	(25,136)	(1,193,725)		
March	11,763,784	(1,193,725)	(25,136)	(1,218,862)		
April	11,763,784	(1,218,862)	(25,136)	(1,243,998)		
May	11,763,784	(1,243,998)	(25,136)	(1,269,134)		
June	11,763,784	(1,269,134)	(25,136)	(1,294,270)		
July	11,763,784	(1,294,270)	(25,136)	(1,319,407)		
August	11,763,784	(1,319,407)	(25,136)	(1,344,543)		
September	11,763,784	(1,344,543)	(25,136)	(1,369,679)		
October	11,763,784	(1,369,679)	(25,136)	(1,394,816)		
November	11,763,784	(1,394,816)	(25,136)	(1,419,952)		
December	11,763,784	(1,419,952)	(25,136)	(1,445,088)	11,763,784	(1,294,270)
		<b>Base Period Amort =</b>	<b>(301,635)</b>			
2020 January	11,763,784	(1,445,088)	(25,136)	(1,470,224)		
February	11,763,784	(1,470,224)	(25,136)	(1,495,361)		
March	11,763,784	(1,495,361)	(25,136)	(1,520,497)		
April	11,763,784	(1,520,497)	(25,136)	(1,545,633)		
May	11,763,784	(1,545,633)	(25,136)	(1,570,770)		
June	11,763,784	(1,570,770)	(25,136)	(1,595,906)		
July	11,763,784	(1,595,906)	(25,136)	(1,621,042)		
August	11,763,784	(1,621,042)	(25,136)	(1,646,178)		
September	11,763,784	(1,646,178)	(25,136)	(1,671,315)		
October	11,763,784	(1,671,315)	(25,136)	(1,696,451)		
November	11,763,784	(1,696,451)	(25,136)	(1,721,587)		
December	11,763,784	(1,721,587)	(25,136)	(1,746,724)		
2021 January	11,763,784	(1,746,724)	(25,136)	(1,771,860)		
February	11,763,784	(1,771,860)	(25,136)	(1,796,996)		
March	11,763,784	(1,796,996)	(25,136)	(1,822,132)		
April	11,763,784	(1,822,132)	(25,136)	(1,847,269)		
May	11,763,784	(1,847,269)	(25,136)	(1,872,405)		
June	11,763,784	(1,872,405)	(25,136)	(1,897,541)		
July	11,763,784	(1,897,541)	(25,136)	(1,922,678)		
August	11,763,784	(1,922,678)	(25,136)	(1,947,814)		
September	11,763,784	(1,947,814)	(25,136)	(1,972,950)		
October	11,763,784	(1,972,950)	(25,136)	(1,998,087)		
November	11,763,784	(1,998,087)	(25,136)	(2,023,223)		
December	11,763,784	(2,023,223)	(25,136)	(2,048,359)	11,763,784	(1,897,541)
		<b>Pro Forma Amort =</b>	<b>(301,635)</b>			

**Rocky Mountain**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**Electric Plant Acquisition Adjustment**  
**GL Account 140800 - Actuals for 12 Months Ended December 2019**

Year	Month	System Additions	Situs Additions	System Accumulated Amount	Situs Accumulated Amount
2018	12	-	-	144,704,699	11,763,784
2019	1	-	-	144,704,699	11,763,784
2019	2	-	-	144,704,699	11,763,784
2019	3	-	-	144,704,699	11,763,784
2019	4	-	-	144,704,699	11,763,784
2019	5	-	-	144,704,699	11,763,784
2019	6	-	-	144,704,699	11,763,784
2019	7	-	-	144,704,699	11,763,784
2019	8	-	-	144,704,699	11,763,784
2019	9	-	-	144,704,699	11,763,784
2019	10	-	-	144,704,699	11,763,784
2019	11	-	-	144,704,699	11,763,784
2019	12	-	-	144,704,699	11,763,784
<b>13 Month Average</b>				<b>144,704,699</b>	<b>11,763,784</b>

**Ref Tab B-15 & 8.6.1-.2**

**GL Account Balance**  
**Account Number 140800**  
**Calendar year 2019**

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**

**Accumulated Amortization**

**GL Account 145800 - Actuals for 12 Months Ended December 2019**

Year	Month	System Amort.	Situs Amort.	System Accumulated Amount	Situs Accumulated Amount
2018	12	(398,463)	(25,136)	(126,026,579)	(1,143,453)
2019	1	(398,463)	(25,136)	(126,425,042)	(1,168,589)
2019	2	(398,463)	(25,136)	(126,823,505)	(1,193,725)
2019	3	(398,463)	(25,136)	(127,221,969)	(1,218,862)
2019	4	(398,463)	(25,136)	(127,620,432)	(1,243,998)
2019	5	(398,463)	(25,136)	(128,018,895)	(1,269,134)
2019	6	(398,463)	(25,136)	(128,417,358)	(1,294,270)
2019	7	(398,463)	(25,136)	(128,815,822)	(1,319,407)
2019	8	(398,463)	(25,136)	(129,214,285)	(1,344,543)
2019	9	(398,463)	(25,136)	(129,612,748)	(1,369,679)
2019	10	(398,463)	(25,136)	(130,011,212)	(1,394,816)
2019	11	(398,463)	(25,136)	(130,409,675)	(1,419,952)
2019	12	(398,463)	(25,136)	(130,808,138)	(1,445,088)

**13 Month Average** (128,417,358) (1,294,270)  
**Ref. Tab B-15 & 8.6.1-.2**

**GL Account Balance**  
**Account Number 145800**  
**Calendar year 2019**

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				127,170,031.36-
1		423,599.57	423,599.57-	127,593,630.93-
2		423,599.58	423,599.58-	128,017,230.51-
3		423,599.57	423,599.57-	128,440,830.08-
4		423,599.59	423,599.59-	128,864,429.67-
5		423,599.56	423,599.56-	129,288,029.23-
6		423,599.58	423,599.58-	129,711,628.81-
7		423,599.58	423,599.58-	130,135,228.39-
8		423,599.56	423,599.56-	130,558,827.95-
9		423,599.58	423,599.58-	130,982,427.53-
10		423,599.58	423,599.58-	131,406,027.11-
11		423,599.58	423,599.58-	131,829,626.69-
12		423,599.57	423,599.57-	132,253,226.26-

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**Trojan Tax Items**

	<b>Allocation Factor</b>	<b>13 Mo. Avg Balance</b>	<b>Sch M SCHMDT/(AT)</b>	<b>Def Inc Tax Amt</b>	
Trojan Decommissioning Costs	TROJD	1,314,030	-	-	<b>Ref. 8.6</b>
Trojan Decommissioning Costs	WA	(62,978)	-	-	<b>Ref. 8.6</b>

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**Liquidated Damages - Jim Bridger Unit 4, Naughton Units 1 & 2**

	<u>Amortization</u>	<u>Balance</u>
Base Period Amount (below)	35,104	507,500
Pro Forma Amount (below)	35,000	437,500
Adjustment:	<b>(104)</b>	<b>(70,000)</b>
		<b>Ref. 8.6</b>

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Mo. Avg.</u>
Opening Balance			525,000	
2019 January	525,000	(2,917)	522,083	
February	522,083	(2,917)	519,166	
March	519,166	(2,917)	516,250	
April	516,250	(2,917)	513,333	
May	513,333	(2,917)	510,416	
June	510,416	(2,917)	507,500	
July	507,500	(2,917)	504,583	
August	504,583	(2,917)	501,666	
September	501,666	(2,917)	498,750	
October	498,750	(2,917)	495,833	
November	495,833	(2,917)	492,916	
December	492,916	(2,917)	490,000	<b>507,500</b>
Base Period Amort =		(35,000)		
Escalation Rate =		100.30%		
<b>Esc. Base Period Amount =</b>		<b>(35,104)</b>		
2020 January	490,000	(2,917)	487,083	
February	487,083	(2,917)	484,166	
March	484,166	(2,917)	481,250	
April	481,250	(2,917)	478,333	
May	478,333	(2,917)	475,416	
June	475,416	(2,917)	472,500	
July	472,500	(2,917)	469,583	
August	469,583	(2,917)	466,666	
September	466,666	(2,917)	463,750	
October	463,750	(2,917)	460,833	
November	460,833	(2,917)	457,916	
December	457,916	(2,917)	455,000	
2021 January	455,000	(2,917)	452,083	
February	452,083	(2,917)	449,166	
March	449,166	(2,917)	446,250	
April	446,250	(2,917)	443,333	
May	443,333	(2,917)	440,416	
June	440,416	(2,917)	437,500	
July	437,500	(2,917)	434,583	
August	434,583	(2,917)	431,666	
September	431,666	(2,917)	428,750	
October	428,750	(2,917)	425,833	
November	425,833	(2,917)	422,916	
December	422,916	(2,917)	420,000	<b>437,500</b>
<b>Pro Forma Amort =</b>		<b>(35,000)</b>		

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**Liquidated Damages - Jim Bridger Unit 4, Naughton Units 1 & 2**  
**GL Account 187914 - Actuals for 12 Months Ended December 2019**

Year	Month	Amortization	Accumulated Amount
2018	12	-	525,000
2019	1	(2,917)	522,083
2019	2	(2,917)	519,166
2019	3	(2,917)	516,250
2019	4	(2,917)	513,333
2019	5	(2,917)	510,416
2018	6	(2,917)	507,500
2019	7	(2,917)	504,583
2019	8	(2,917)	501,666
2019	9	(2,917)	498,750
2019	10	(2,917)	495,833
2019	11	(2,917)	492,916
2019	12	(2,917)	490,000

**13 Month Average                      507,500**  
**Ref 8.6.6**

**GL Account Balance**  
**Account Number 187914**  
**Calendar year 2019**

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				524,999.80
1		2,916.67	2,916.67-	522,083.13
2		2,916.67	2,916.67-	519,166.46
3		2,916.67	2,916.67-	516,249.79
4		2,916.67	2,916.67-	513,333.12
5		2,916.67	2,916.67-	510,416.45
6		2,916.67	2,916.67-	507,499.78
7		2,916.67	2,916.67-	504,583.11
8		2,916.67	2,916.67-	501,666.44
9		2,916.67	2,916.67-	498,749.77
10		2,916.67	2,916.67-	495,833.10
11		2,916.67	2,916.67-	492,916.43
12		2,916.67	2,916.67-	489,999.76

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**UT Depreciation Increase Deferral**

	<u>Amortization</u>	<u>Balance</u>
Base Period Amount (below)	128,043	1,536,518
Pro Forma Amount (below)	128,043	1,280,432
Adjustment:	-	<b>(256,086)</b>
		<b>Ref. 8.6</b>

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Mo. Avg.</u>
Opening Balance			1,600,540	
2019 January	1,600,540	(10,670)	1,589,869	
February	1,589,869	(10,670)	1,579,199	
March	1,579,199	(10,670)	1,568,529	
April	1,568,529	(10,670)	1,557,859	
May	1,557,859	(10,670)	1,547,188	
June	1,547,188	(10,670)	1,536,518	
July	1,536,518	(10,670)	1,525,848	
August	1,525,848	(10,670)	1,515,178	
September	1,515,178	(10,670)	1,504,507	
October	1,504,507	(10,670)	1,493,837	
November	1,493,837	(10,670)	1,483,167	
December	1,483,167	(10,670)	1,472,497	<b>1,536,518</b>
	<b>Base Period Amort =</b>	<b>(128,043)</b>		
2020 January	1,472,497	(10,670)	1,461,826	
February	1,461,826	(10,670)	1,451,156	
March	1,451,156	(10,670)	1,440,486	
April	1,440,486	(10,670)	1,429,816	
May	1,429,816	(10,670)	1,419,145	
June	1,419,145	(10,670)	1,408,475	
July	1,408,475	(10,670)	1,397,805	
August	1,397,805	(10,670)	1,387,135	
September	1,387,135	(10,670)	1,376,464	
October	1,376,464	(10,670)	1,365,794	
November	1,365,794	(10,670)	1,355,124	
December	1,355,124	(10,670)	1,344,453	
2021 January	1,344,453	(10,670)	1,333,783	
February	1,333,783	(10,670)	1,323,113	
March	1,323,113	(10,670)	1,312,443	
April	1,312,443	(10,670)	1,301,772	
May	1,301,772	(10,670)	1,291,102	
June	1,291,102	(10,670)	1,280,432	
July	1,280,432	(10,670)	1,269,762	
August	1,269,762	(10,670)	1,259,091	
September	1,259,091	(10,670)	1,248,421	
October	1,248,421	(10,670)	1,237,751	
November	1,237,751	(10,670)	1,227,081	
December	1,227,081	(10,670)	1,216,410	<b>1,280,432</b>
	<b>Pro Forma Amort =</b>	<b>(128,043)</b>		

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**UT Depreciation Increase Deferral**  
**GL Account 187321 - Actuals for 12 Months Ended December 2019**

Year	Month	Amortization	Accumulated Amount
2018	12	-	1,600,540
2019	1	(10,670)	1,589,869
2019	2	(10,670)	1,579,199
2019	3	(10,670)	1,568,529
2019	4	(10,670)	1,557,859
2019	5	(10,670)	1,547,188
2018	6	(10,670)	1,536,518
2019	7	(10,670)	1,525,848
2019	8	(10,670)	1,515,178
2019	9	(10,670)	1,504,507
2019	10	(10,670)	1,493,837
2019	11	(10,670)	1,483,167
2019	12	(10,670)	1,472,497

**13 Month Average**                      **1,536,518**  
**Ref 8.6.8**

**GL Account Balance**  
**Account Number 187321**  
**Calendar year 2019**

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				1,600,539.73
1		10,670.26	10,670.26-	1,589,869.47
2		10,670.26	10,670.26-	1,579,199.21
3		10,670.26	10,670.26-	1,568,528.95
4		10,670.26	10,670.26-	1,557,858.69
5		10,670.26	10,670.26-	1,547,188.43
6		10,670.26	10,670.26-	1,536,518.17
7		10,670.26	10,670.26-	1,525,847.91
8		10,670.26	10,670.26-	1,515,177.65
9		10,670.26	10,670.26-	1,504,507.39
10		10,670.26	10,670.26-	1,493,837.13
11		10,670.26	10,670.26-	1,483,166.87
12		10,670.26	10,670.26-	1,472,496.61

**Rocky Mountain**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**Weatherization Loans**

<b>FERC Account</b>	<b>GL Account</b>	<b>Alloc. Factor</b>	<b>Historical 13 Mo. Avg. Balance</b>	<b>Corrected Balance</b>	<b>Correction Adjustment</b>	<b>Forecasted 13 Mo. Avg. Balance</b>	<b>Pro Forma Adjustment</b>
124	162019	UT	8,302	8,302	-	-	<b>(8,302)</b>
124	162000	UT	48	-	<b>(48)</b>	-	-
124	162024	UT	535	-	<b>(535)</b>	-	-
124	162026	UT	(4,392)	-	<b>4,392</b>	-	-
124	162022	SO	(5,007)	-	<b>5,007</b>	-	-

Ref. 8.6

Ref. 8.6

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**2017 Protocol Equalization Deferral**

	<b>13 Mo. Avg. Balance</b>		<b>Balance For Amortization</b>
Base Period Amount (below)	11,000,000	December 2020	13,200,000
Pro Forma Amount (remove from rate base)	-	Deferred EDIT balances offset	(13,200,000)
Adjustment:	<u><b>(11,000,000)</b></u>	Net Balance for Amortization	<u><b>-</b></u>

**Ref 8.6**

	<b><u>Beginning Bal.</u></b>	<b><u>Accumulation</u></b>	<b><u>Amortization</u></b>	<b><u>Ending Bal.</u></b>	<b><u>13 Mo. Avg.</u></b>
Opening Balance				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	
July	11,000,002	366,667	-	11,366,669	
August	11,366,669	366,667	-	11,733,336	
September	11,733,336	366,667	-	12,100,003	
October	12,100,003	366,667	-	12,466,670	
November	12,466,670	366,667	-	12,833,337	
December	12,833,337	366,663	-	13,200,000	<b>11,000,000</b>
	<b>Base Period Amort =</b>			-	
2020 January	13,200,000	-	-	13,200,000	
February	13,200,000	-	-	13,200,000	
March	13,200,000	-	-	13,200,000	
April	13,200,000	-	-	13,200,000	
May	13,200,000	-	-	13,200,000	
June	13,200,000	-	-	13,200,000	
July	13,200,000	-	-	13,200,000	
August	13,200,000	-	-	13,200,000	
September	13,200,000	-	-	13,200,000	
October	13,200,000	-	-	13,200,000	
November	13,200,000	-	-	13,200,000	
December	13,200,000	-	-	<b>13,200,000</b>	13,200,000
	<b>Pro Forma Amort =</b>			-	

ADIT Balance Per Tax Model	(4,056,791)
Adjustment to remove ADIT Balance	<b>4,056,791</b>

**Ref 8.6**

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**2017 Protocol Equalization Deferral**  
**GL Account 187306 - Actuals for 12 Months Ended December 2019**

Year	Month	Accumulation	Accumulated Amount
2018	12	-	8,800,000
2019	1	366,667	9,166,667
2019	2	366,667	9,533,334
2019	3	366,667	9,900,001
2019	4	366,667	10,266,668
2019	5	366,667	10,633,335
2018	6	366,667	11,000,002
2019	7	366,667	11,366,669
2019	8	366,667	11,733,336
2019	9	366,667	12,100,003
2019	10	366,667	12,466,670
2019	11	366,667	12,833,337
2019	12	366,663	13,200,000

**13 Month Average                    11,000,000**  
**Ref 8.6.11**

**GL Account Balance**  
**Account Number 187306**  
**Calendar year 2019**

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				8,800,000.00
1	366,667.00		366,667.00	9,166,667.00
2	366,667.00		366,667.00	9,533,334.00
3	366,667.00		366,667.00	9,900,001.00
4	366,667.00		366,667.00	10,266,668.00
5	366,667.00		366,667.00	10,633,335.00
6	366,667.00		366,667.00	11,000,002.00
7	366,667.00		366,667.00	11,366,669.00
8	366,667.00		366,667.00	11,733,336.00
9	366,667.00		366,667.00	12,100,003.00
10	366,667.00		366,667.00	12,466,670.00
11	366,667.00		366,667.00	12,833,337.00
12	366,663.00		366,663.00	13,200,000.00

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**EIM Expenses Deferral**

	<b>13 Mo. Avg.</b>		<b>Balance</b>
	<b>Balance</b>		<b>For Amortization</b>
Base Period Amount (below)	8,636,126	December 2020	9,573,636
Pro Forma Amount (remove from rate base)	-	Deferred EDIT balances offset	(9,573,636)
Adjustment:	<u><b>(8,636,126)</b></u>	<b>Net Balance for Amortization</b>	<u><b>-</b></u>
	<b>Ref 8.6</b>		

	<b>Beginning Bal.</b>	<b>Accumulation</b>	<b>Amortization</b>	<b>Ending Bal.</b>	<b>13 Mo. Avg.</b>
Opening Balance				8,024,822	
2019 January	8,024,822	104,877	-	8,129,699	
February	8,129,699	107,536	-	8,237,235	
March	8,237,235	96,985	-	8,334,220	
April	8,334,220	113,760	-	8,447,980	
May	8,447,980	106,419	-	8,554,400	
June	8,554,400	102,533	-	8,656,932	
July	8,656,932	97,581	-	8,754,513	
August	8,754,513	98,723	-	8,853,236	
September	8,853,236	92,707	-	8,945,943	
October	8,945,943	99,809	-	9,045,752	
November	9,045,752	69,994	-	9,115,746	
December	9,115,746	53,410	-	9,169,156	<b>8,636,126</b>
		<b>Base Period Amort =</b>	-		
2020 January	9,169,156	41,383	-	9,210,539	
February	9,210,539	22,941	-	9,233,481	
March	9,233,481	36,796	-	9,270,276	
April	9,270,276	33,707	-	9,303,983	
May	9,303,983	33,707	-	9,337,690	
June	9,337,690	33,707	-	9,371,396	
July	9,371,396	33,707	-	9,405,103	
August	9,405,103	33,707	-	9,438,810	
September	9,438,810	33,707	-	9,472,516	
October	9,472,516	33,707	-	9,506,223	
November	9,506,223	33,707	-	9,539,930	
December	9,539,930	33,707	-	<b>9,573,636</b>	9,388,632
		<b>Pro Forma Amort =</b>	-		

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Regulatory Asset Amortization**  
**EIM Expenses Deferral**  
**GL Account 187630 - Actuals for 12 Months Ended December 2019**

Year	Month	Accumulation	Accumulated Amount
2018	12	-	8,024,822
2019	1	104,877	8,129,699
2019	2	107,536	8,237,235
2019	3	96,985	8,334,220
2019	4	113,760	8,447,980
2019	5	106,419	8,554,400
2018	6	102,533	8,656,932
2019	7	97,581	8,754,513
2019	8	98,723	8,853,236
2019	9	92,707	8,945,943
2019	10	99,809	9,045,752
2019	11	69,994	9,115,746
2019	12	53,410	9,169,156

**13 Month Average                      8,636,126**  
**Ref 8.6.13**

**GL Account Balance**  
**Account Number 187630**  
**Calendar year 2019**

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				8,024,822.20
1	104,876.67		104,876.67	8,129,698.87
2	107,536.44		107,536.44	8,237,235.31
3	96,984.96		96,984.96	8,334,220.27
4	113,759.94		113,759.94	8,447,980.21
5	106,419.30		106,419.30	8,554,399.51
6	102,532.88		102,532.88	8,656,932.39
7	97,580.66		97,580.66	8,754,513.05
8	98,723.22		98,723.22	8,853,236.27
9	92,706.50		92,706.50	8,945,942.77
10	99,809.29		99,809.29	9,045,752.06
11	69,993.97		69,993.97	9,115,746.03
12	53,410.25		53,410.25	9,169,156.28

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 FERC 105 (PHFU) Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Plant Held for Future Use	105	1	(11,155,675)	SG	43.997%	(4,908,218)	8.7.1

**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 General Rate Case - December 2021  
 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	576026 Aeolus Substation	SG	1,013,577
1050000 Plant Held for Future Use	3501000 Land owned in fee	540071 Anticlone Substation	SG	964,043
1050000 Plant Held for Future Use	3501000 Land owned in fee	85051 Populus Substation(non shared)	SG	254,753
<b>Overall Result</b>				<b>\$11,155,675</b>

**Ref. 8.7**

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Miscellaneous 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>
<b>Adjustment to Rate Base:</b>							
1 - Fuel Stock - Pro Forma	151	3	3,147,650	SE	43.356%	1,364,702	8.8.1
1 - Fuel Stock - Working Capital Deposit	25316	3	433,000	SE	43.356%	187,732	8.8.1
1 - Fuel Stock - Working Capital Deposit	25317	3	(87,822)	SE	43.356%	(38,076)	8.8.1
2 - Prepaid Overhauls	186M	3	6,543,586	SG	43.997%	2,879,014	8.8.1

**Description of Adjustment:**

- 1 - Fuel stock levels for the 13 month average ending December 2021 are projected to be higher than the 13 month average (Base Period) ended December 2019 levels due to an increase in the amount of coal stockpiled. The adjustment also reflects the working capital deposits.
- 2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2021.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Miscellaneous Rate Base  
 13 Month Average Balances - Summary**

1 - Coal Fuel Stock Balances by Plant	Account	Factor	Dec-2019	Dec-2021	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Jim Bridger	151	SE	22,575,614	27,844,659	5,269,045
Cholla	151	SE	9,237,440	0	(9,237,440)
Colstrip	151	SE	1,440,073	1,848,813	408,740
Craig	151	SE	8,931,139	3,697,043	(5,234,096)
Hayden	151	SE	1,965,385	2,367,854	402,469
Hunter	151	SE	40,519,253	46,916,454	6,397,200
Huntington	151	SE	26,769,285	25,876,891	(892,395)
Dave Johnston	151	SE	10,018,283	11,533,795	1,515,513
Naughton	151	SE	15,931,311	21,050,116	5,118,806
Rock Garden	151	SE	32,030,209	31,430,017	(600,192)
<b>Total</b>			<b>169,417,991</b>	<b>172,565,641</b>	<b>3,147,650</b>

Ref. 8.8

1 - Working Capital Deposits	Account	Factor	Dec-2019	Dec-2021	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(2,496,462)	(2,063,462)	<b>433,000</b>
DPEC Working Capital Deposit	25317	SE	(2,620,034)	(2,707,856)	<b>(87,822)</b>

Ref. 8.8

Ref. 8.8

2 - Overhaul Prepayments by Plant	Account	Factor	Dec-2019	Dec-2021	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Lake Side 1	186M	SG	25,258,940	10,785,731	(14,473,209)
Chehalis	186M	SG	14,300,492	21,817,229	7,516,738
Currant Creek	186M	SG	12,786,392	17,016,672	4,230,280
Lake Side 2	186M	SG	11,845,977	21,872,700	10,026,723
Chehalis O&M	186M	SG	604,987	1,002,563	397,576
Currant Creek O&M	186M	SG	1,158,199	3,678	(1,154,521)
<b>Total</b>			<b>65,954,987</b>	<b>72,498,573</b>	<b>6,543,586</b>

Ref. 8.8

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 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>
<b>Adjustment to Expense</b>							
Utah Customer Service Deposit Interest	4311	1	681,136	UT	Situs	681,136	8.9.1
<b>Adjustment to Rate Base</b>							
Utah Customer Service Deposits	235	1	(16,275,584)	UT	Situs	(16,275,584)	8.9.1

**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 General Rate Case - December 2021**  
**Utah Customer Service Deposits**

**Customer Service Deposits - Interest Expense**

GL 585100

<b>Month</b>	<b>Interest</b>	
Jan-19	57,235	
Feb-19	43,225	
Mar-19	73,485	
Apr-19	49,228	
May-19	41,593	
Jun-19	59,174	
Jul-19	59,805	
Aug-19	58,991	
Sep-19	57,124	
Oct-19	55,671	
Nov-19	64,009	
Dec-19	61,597	
<b>Interest Expense</b>	<b>681,136</b>	<b>Ref. 8.9</b>

**Customer Service Deposits - Balances**

GL Accounts 230140

<b>Month</b>	<b>Balance</b>	
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	
Jul-19	16,639,099	
Aug-19	16,744,016	
Sep-19	16,691,249	
Oct-19	16,538,314	
Nov-19	16,349,434	
Dec-19	16,394,418	
<b>13-Month Average</b>	<b>16,275,584</b>	<b>Ref. 8.9</b>

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Klamath Hydroelectric Settlement Agreement**

PAGE 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Remove Relic. & Settl. Process Costs	302	1	(74,111,750)	SG-P	43.997%	(32,607,316)	8.10.1
Remove Relic. & Settl. Process Costs	302	1	32,081,215	UT	Situs	32,081,215	8.10.1
<b>Adjustment to Amortization Reserve:</b>							
Remove Relic. & Settl. Process Costs	111IP	1	74,111,750	SG-P	43.997%	32,607,316	8.10.1
Remove Relic. & Settl. Process Costs	111IP	1	(32,081,215)	UT	Situs	(32,081,215)	8.10.1
<b><u>Klamath Existing Plant</u></b>							
<b>Adjustment to Rate Base:</b>							
Existing Klamath: Remove Accelerated	332	3	-	SG-P	43.997%	-	8.10.3
Ongoing Capital Additions	332	3	3,269,561	SG-P	43.997%	1,438,525	8.10.4
<b>Adjustment to Depreciation Reserve:</b>							
Existing Klamath: Remove Accelerated	108HP	3	11,388,167	SG-P	43.997%	5,010,508	8.10.3
Ongoing Capital Additions	108HP	3	(505,611)	SG-P	43.997%	(222,456)	8.10.4
<b>Adjustment to Depreciation Expense:</b>							
Existing Klamath: Depr. Exp. on 2022 basis	403HP	3	7,592,111	SG-P	43.997%	3,340,339	8.10.3
Ongoing Capital Additions	403HP	3	648,392	SG-P	43.997%	285,276	8.10.4
<b><u>Klamath Relicensing Process Costs Reg Asset</u></b>							
<b>Adjustment to Amortization Expense:</b>							
Add Amort. of Reg. Asset on a 2022 basis	404IP	3	4,268,426	UT	Situs	4,268,426	8.10.2
<b>Adjustment To Tax:</b>							
<b>Klamath Relicensing Process Costs:</b>							
Schedule M Addition	SCHMAT	3	4,268,426	UT	Situs	4,268,426	
Deferred Tax Expense	41110	3	(1,049,461)	UT	Situs	(1,049,461)	
<b>Existing Klamath:</b>							
Schedule M Addition	SCHMAT	3	7,592,111	SG	43.997%	3,340,339	
Deferred Tax Expense	41110	3	(1,866,636)	SG	43.997%	(821,273)	
Accum Def Inc Tax Balance	282	3	(3,160,579)	SG	43.997%	(1,390,576)	
<b>Ongoing Capital Additions:</b>							
Schedule M Addition	SCHMAT	3	648,392	SG	43.997%	285,276	
Schedule M Deduction	SCHMDT	3	1,687,478	SG	43.997%	742,448	
Deferred Tax Expense	41110	3	(159,418)	SG	43.997%	(70,140)	
Deferred Tax Expense	41010	3	414,893	SG	43.997%	182,543	
Accum Def Inc Tax Balance	282	3	(277,325)	SG	43.997%	(122,016)	

**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 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.

This adjustment also adds into test period results capital additions and depreciation through calendar years 2020 and 2021 with a proposed amortization rate of five years.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Klamath Hydroelectric Settlement Agreement**

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

	<b>Factor</b>	<b>Adj. 6.1 Balances</b>	<b>Adj. 6.2 and 8.5 Balances</b>	
Gross EPIS	SG		<b>74,111,750</b>	<b>Ref 8.10</b>
Amortization Reserve	SG		<b>(74,111,750)</b>	<b>Ref 8.10</b>
Amortization Expense	SG	-		<b>Ref 8.10</b>
Gross EPIS	UT		<b>(32,081,215)</b>	<b>Ref 8.10</b>
Amortization Reserve	UT		<b>32,081,215</b>	<b>Ref 8.10</b>
Amortization Expense	UT	-		<b>Ref 8.10</b>

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Klamath Hydroelectric Settlement Agreement  
 Regulatory Asset Amortization  
 Account 187390**

		<u>Amortization</u> <u>Expense</u>		
	Pro Forma Period Amount (below)	<b>4,268,426</b>		<b>Ref 8.10</b>
<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u> <sup>(1)</sup>	<u>Interest</u>	<u>End Balance</u>
Dec-19				12,002,814
Jan-20	12,002,814	(355,702)	43,063	11,690,175
Feb-20	11,690,175	(355,702)	41,924	11,376,396
Mar-20	11,376,396	(355,702)	40,781	11,061,476
Apr-20	11,061,476	(355,702)	39,635	10,745,408
May-20	10,745,408	(355,702)	38,484	10,428,189
Jun-20	10,428,189	(355,702)	37,328	10,109,815
Jul-20	10,109,815	(355,702)	36,169	9,790,282
Aug-20	9,790,282	(355,702)	35,005	9,469,585
Sep-20	9,469,585	(355,702)	33,837	9,147,720
Oct-20	9,147,720	(355,702)	32,665	8,824,683
Nov-20	8,824,683	(355,702)	31,489	8,500,470
Dec-20	8,500,470	(355,702)	30,308	8,175,076
Jan-21	8,175,076	<b>(355,702)</b>	29,123	7,848,497
Feb-21	7,848,497	<b>(355,702)</b>	27,934	7,520,729
Mar-21	7,520,729	<b>(355,702)</b>	26,740	7,191,767
Apr-21	7,191,767	<b>(355,702)</b>	25,542	6,861,607
May-21	6,861,607	<b>(355,702)</b>	24,340	6,530,245
Jun-21	6,530,245	<b>(355,702)</b>	23,133	6,197,676
Jul-21	6,197,676	<b>(355,702)</b>	21,922	5,863,896
Aug-21	5,863,896	<b>(355,702)</b>	20,707	5,528,900
Sep-21	5,528,900	<b>(355,702)</b>	19,487	5,192,685
Oct-21	5,192,685	<b>(355,702)</b>	18,262	4,855,245
Nov-21	4,855,245	<b>(355,702)</b>	17,034	4,516,576
Dec-21	4,516,576	<b>(355,702)</b>	15,800	4,176,674
	<b>Test Period Amortization =</b>	<b>(4,268,426)</b>		

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

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Klamath Hydroelectric Settlement Agreement**

**Existing Klamath Plant Balances**  
Adjust depreciation to go through December 31, 2022

Description	Adj. 6.1, 6.2, and 8.5 Balances	Pro Forma December 2021 (13MA Balance)	Adjustment	
Gross EPIS (Excl. Land)	94,475,988	94,475,988	-	Ref. 8.10
Depreciation Expense (12 ME)	-	7,592,111	7,592,111	Ref. 8.10
Depreciation Reserve	(94,475,988)	(83,087,821)	11,388,167	Ref. 8.10
		See Below		
Depreciation rate for 2022 life:	8.04%			

Month / Year	EPIS Balance YE Basis	Depreciation Expense	Depreciation Reserve YE Basis *
Dec-19	94,475,988		(71,699,654)
Jan-20	94,475,988	632,676	(72,332,330)
Feb-20	94,475,988	632,676	(72,965,006)
Mar-20	94,475,988	632,676	(73,597,682)
Apr-20	94,475,988	632,676	(74,230,358)
May-20	94,475,988	632,676	(74,863,034)
Jun-20	94,475,988	632,676	(75,495,710)
Jul-20	94,475,988	632,676	(76,128,386)
Aug-20	94,475,988	632,676	(76,761,062)
Sep-20	94,475,988	632,676	(77,393,738)
Oct-20	94,475,988	632,676	(78,026,414)
Nov-20	94,475,988	632,676	(78,659,089)
Dec-20	94,475,988	632,676	(79,291,765)
Jan-21	94,475,988	632,676	(79,924,441)
Feb-21	94,475,988	632,676	(80,557,117)
Mar-21	94,475,988	632,676	(81,189,793)
Apr-21	94,475,988	632,676	(81,822,469)
May-21	94,475,988	632,676	(82,455,145)
Jun-21	94,475,988	632,676	(83,087,821)
Jul-21	94,475,988	632,676	(83,720,497)
Aug-21	94,475,988	632,676	(84,353,173)
Sep-21	94,475,988	632,676	(84,985,849)
Oct-21	94,475,988	632,676	(85,618,525)
Nov-21	94,475,988	632,676	(86,251,201)
Dec-21	94,475,988	632,676	(86,883,877)
<b>13 Month Average</b>	<b>94,475,988</b>		<b>(83,087,821)</b>
<b>12 Months Ending</b>	See Above	<b>7,592,111</b>	See Above
		See Above	

(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.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Klamath Hydroelectric Settlement Agreement

Proposed Depreciation Life	5 Years
Proposed Depreciation Rate	20%

Project Description	FERC	Allocation	Month Placed In-Service	In-Service Amount
Klamath ongoing capital additions	332	SG-P	2/1/2020	12,578
Klamath ongoing capital additions	332	SG-P	3/1/2020	524,085
Klamath ongoing capital additions	332	SG-P	4/1/2020	12,475
Klamath ongoing capital additions	332	SG-P	5/1/2020	95,912
Klamath ongoing capital additions	332	SG-P	6/1/2020	287,842
Klamath ongoing capital additions	332	SG-P	7/1/2020	165,693
Klamath ongoing capital additions	332	SG-P	8/1/2020	173,756
Klamath ongoing capital additions	332	SG-P	11/1/2020	581,539
Klamath ongoing capital additions	332	SG-P	12/1/2020	1,355,462
Klamath ongoing capital additions	332	SG-P	12/1/2021	109,104
Klamath ongoing capital additions	332	SG-P	12/1/2021	673,751
<b>Total In-Service</b>				<b>3,992,196</b>

Month	Gross Plant In-Service	Depreciation Expense	Depreciation Reserve
Jan-20	-	-	-
Feb-20	12,578	105	(105)
Mar-20	536,663	4,577	(4,682)
Apr-20	549,138	9,048	(13,730)
May-20	645,050	9,952	(23,682)
Jun-20	932,892	13,150	(36,831)
Jul-20	1,098,584	16,929	(53,760)
Aug-20	1,272,340	19,758	(73,518)
Sep-20	1,272,340	21,206	(94,724)
Oct-20	1,272,340	21,206	(115,929)
Nov-20	1,853,880	26,052	(141,981)
Dec-20	3,209,341	42,194	(184,175)
Jan-21	3,209,341	53,489	(237,664)
Feb-21	3,209,341	53,489	(291,153)
Mar-21	3,209,341	53,489	(344,642)
Apr-21	3,209,341	53,489	(398,131)
May-21	3,209,341	53,489	(451,620)
Jun-21	3,209,341	53,489	(505,109)
Jul-21	3,209,341	53,489	(558,598)
Aug-21	3,209,341	53,489	(612,087)
Sep-21	3,209,341	53,489	(665,576)
Oct-21	3,209,341	53,489	(719,065)
Nov-21	3,209,341	53,489	(772,554)
Dec-21	3,992,196	60,013	(832,567)
<b>13 Month Average</b>	<b>3,269,561</b>		<b>(505,611)</b>
<b>12 Month Ending</b>	<b>Ref 8.10</b>	<b>648,392</b>	<b>Ref 8.10</b>
		<b>Ref 8.10</b>	

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Cholla Unit 4 Closure**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Remove O&M expense	506	1	(27,266,579)	SG	43.997%	(11,996,612)	8.11.3
Add Closure Cost Reg. Asset Amort. Exp.	506	3	6,360,478	SG	43.997%	2,798,451	8.11.2
			<u>(20,906,101)</u>			<u>(9,198,161)</u>	
<b>Adjustment to Rate Base:</b>							
Remove Gross Unrecovered Plant Bal.	312	3	(550,664,399)	SG	43.997%	(242,278,559)	8.5.2
Remove Accumulated Depreciation	108SP	3	266,435,549	SG	43.997%	117,224,976	6.2.2
Remove Material and Supplies Inventory	154	3	(6,665,977)	SG	43.997%	(2,932,863)	8.11.3
Add Dec. 2021 Cholla Closure Cost	182M	3	24,381,831	SG	43.997%	10,727,396	8.11.2
			<u>(266,512,995)</u>			<u>(117,259,050)</u>	
<b>Adjustment to Tax:</b>							
Schedule M Adjustment - Closure Costs	SCHMAT	3	6,360,478	SG	43.997%	2,798,451	
Deferred Income Tax Expense	41110	3	(1,563,825)	SG	43.997%	(688,044)	
Accumulated Deferred Income Tax Bal.	283	3	(5,994,662)	SG	43.997%	(2,637,501)	

**Description of Adjustment:**

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 is expected to cease operations December 31, 2020. The unrecovered plant balance and decommissioning costs associated with Cholla is assumed fully recovered through the STEP Depreciation Fund as authorized in the Settlement Stipulation in Docket No. 16-035-36. The Company is requesting approval to transfer Cholla Unit 4 plant closure to a regulatory asset once the facility is retired and amortize the regulatory asset beginning when the rates from the current filing become effective through April 2025. This adjustment removes from rate base December 31, 2020 plant balances related to Cholla Unit 4. It also removes from expense the cost related to the operations and maintenance of this generation resource. Depreciation expense is removed in the Depreciation and Amortization Expense adjustment, 6.1. This adjustment then adds back into results the regulatory asset balances and amortization associated with the Test Period. For additional details on the closure of the Cholla Unit 4 plant, please refer to the testimony of Mr. Rick T. Link.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Cholla 4 Closure  
 Treatment of Cholla Unrecovered Plant**

Description	FERC account	December 2020 Balance	
Cholla gross EPIS	312	\$	<b>550,664,399</b>
Cholla accumulated depr.	108SP	\$	<b>(266,435,549)</b>
Net unrecovered EPIS		\$	284,228,850

Utah SG%	43.9975%
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Description	December 2020 Balance	
Utah's share of net unrecovered EPIS prior to the buy-down	\$	125,053,583
Buy-down with the regulatory liability deferred funds from the STEP Depreciation Fund	\$	(125,053,583)
Utah's share of net unrecovered EPIS	\$	-

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Cholla 4 Closure  
 Closure Costs**

Closure Costs	December 2020 Balances
CWIP	1,849,795
Materials and supplies	6,106,205
Liquidated damages	19,606,070

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>
Dec-20			27,562,070
Jan-21	27,562,070	(530,040)	27,032,030
Feb-21	27,032,030	(530,040)	26,501,990
Mar-21	26,501,990	(530,040)	25,971,951
Apr-21	25,971,951	(530,040)	25,441,911
May-21	25,441,911	(530,040)	24,911,871
Jun-21	24,911,871	(530,040)	24,381,831
Jul-21	24,381,831	(530,040)	23,851,791
Aug-21	23,851,791	(530,040)	23,321,752
Sep-21	23,321,752	(530,040)	22,791,712
Oct-21	22,791,712	(530,040)	22,261,672
Nov-21	22,261,672	(530,040)	21,731,632
Dec-21	21,731,632	(530,040)	21,201,592
<b>Amort exp. 12 months ending Dec. 2021</b>		<b>(6,360,478)</b>	
		<b>Ref. 8.11</b>	
			<b>13MA Bal.</b>
			<b>24,381,831</b>
			<b>Ref. 8.11</b>

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Cholla 4 Closure**  
**Cholla Unit 4 - Non-EPIS Balances for Removal**

	FERC account	12 ME Dec. 2019
O&M Expenses	506	\$ 27,266,579

**Ref. 8.11**

	FERC account	13MA Dec. 2019
Material & Supplies	154	\$ 6,665,977

**Ref. 8.11**

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Cholla 4 Closure**  
**Decommissioning Costs**

December 2020 Decommissioning Cost:	\$	47,288,323
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Utah SG%	43.9975%
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Description		December 2020 Balance
Utah's share of Cholla decommissioning cost prior to the buy-down	\$	20,805,679
Depreciation Fund	\$	(20,805,679)
Utah's share of Cholla decommissioning cost	\$	-

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Carbon Plant Adjustment**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Decommission Exp	506	3	-	UT	Situs	-	8.12.1
Add Deferral of Depr Exp	403SP	1	(5,561,123)	SG	43.997%	(2,446,755)	8.12.4
<b>Adjustment to Rate Base:</b>							
Remove UT Alloc Reg Asset of Clos. Exp.	182M	1	(5,166,961)	UT	Situs	(5,166,961)	B17
Remove Decommission Cost Reg Liab	108SP	1	(8,871,391)	UT	Situs	(8,871,391)	8.12.1
Remove M&S inventory	182M	3	(3,448,669)	SG	43.997%	(1,517,328)	8.12.2
<b>Adjustment to Tax:</b>							
Accum Def Inc Tax Bal - Closure	283	3	369,846	UT	Situs	369,846	
Accum Def Inc Tax Bal - M&S Inventory	283	3	635,890	SG	43.997%	279,776	
Accum Def Inc Tax Bal - Decommission	282	3	1,787,645	UT	Situs	1,787,645	

**Description of Adjustment:**

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. This deferral will be fully amortized at the end of December 2020. This adjustment removes from the base period the amortization associated with the deferred plant balance. The Company is proposing to begin amortizing the decommissioning cost and obsolete materials and inventory beginning with the rate effective date of this case over the next three years using deferred EDIT regulatory liability balance.

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Carbon Plant Closure**

Base Period - Carbon Decommission Cost - UT Allocated

<u>Date</u>	<u>Amortization</u>	<u>End Bal</u>
Dec-18	-	9,025,509
Jan-19	-	9,025,509
Feb-19	-	9,025,509
Mar-19	-	9,025,509
Apr-19	-	9,025,509
May-19	-	8,775,068
Jun-19	-	8,775,068
Jul-19	-	8,775,068
Aug-19	-	8,775,068
Sep-19	-	8,775,068
Oct-19	-	8,775,068
Nov-19	-	8,775,068
Dec-19	-	8,775,068
Total	-	<b>8,871,391 Ref 8.12</b>
	12 ME Decom. Exp	13MA Decom. Res.

Test Period - Carbon Decommission Cost - UT Allocated

<u>Date</u>	<u>Beg Bal</u>	<u>Buy-Down</u>	<u>End Bal</u>
Dec-20	8,775,068	(8,775,068)	-
Jan-21	-	-	-
Feb-21	-	-	-
Mar-21	-	-	-
Apr-21	-	-	-
May-21	-	-	-
Jun-21	-	-	-
Jul-21	-	-	-
Aug-21	-	-	-
Sep-21	-	-	-
Oct-21	-	-	-
Nov-21	-	-	-
Dec-21	-	-	-
Total	-	-	-
			13MA Decom. Res.

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Carbon Plant Closure**

13 MA December 2019 Obsolete M&S Inventory	3,448,669	<b>Ref. 8.12</b>
Utah SG%	43.997%	
Utah's share of Carbon's Obsolete M&S Inv.	<hr/>	<b>1,517,328</b>

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Carbon Plant Closure EDIT Buy-Down Summary**

<b>Description</b>	<b>Balance</b>	<b>Balance</b>
Carbon Decommissioning Costs - Utah	8,775,068	<b>Ref. 8.12.1</b>
Utah's share of Carbon's Obsolete M&S Inv.	1,517,328	<b>Ref. 8.12.2</b>
Total Carbon Balances	10,292,396	
Buy-down using deferred EDIT regulatory liability balance	(10,292,396)	
Utah's remaining share of Total Carbon Balances	-	

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Carbon Plant Closure**

	<u>Amount</u>	<u>Account</u>	<u>Factor</u>
Amortize ID Deferred Carbon Depreciation	478,639	40320000	SG
Amortize WY Deferred Carbon Decomm	535,226	40320000	SG
Amortize WY Deferred Carbon Depreciation	1,158,188	40320000	SG
Amortize UT Deferred Carbon Depreciation	3,444,641	40320000	SG
Write-off Carbon removal for Cal. & Wash.	(55,570)	40320000	SG
<b>Total Deferral of Depreciation Expense</b>	<b>5,561,123</b>	<b>Ref 8.12</b>	

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation
2019	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	135549200	4032000	106	SG
2019	1	565131	44,602	Amortize WY Deferred Carbon Decomm	135549200	4032000	114	SG
2019	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	135549200	4032000	114	SG
2019	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	135549200	4032000	109	SG
2019	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	135646639	4032000	106	SG
2019	2	565131	44,602	Amortize WY Deferred Carbon Decomm	135646639	4032000	114	SG
2019	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	135646639	4032000	114	SG
2019	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	135646639	4032000	109	SG
2019	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	135719186	4032000	106	SG
2019	3	565131	44,602	Amortize WY Deferred Carbon Decomm	135719186	4032000	114	SG
2019	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	135719186	4032000	114	SG
2019	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	135719186	4032000	109	SG
2019	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	136060832	4032000	106	SG
2019	4	565131	44,602	Amortize WY Deferred Carbon Decomm	136060832	4032000	114	SG
2019	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	136060832	4032000	114	SG
2019	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	136060832	4032000	109	SG
2019	5	565131	(45,449)	Write-off Carbon removal for Cal. & Wash.	136166708	4032000	250	SG
2019	5	565131	(10,121)	Write-off Carbon removal for Cal. & Wash.	136166708	4032000	250	SG
2019	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	136153339	4032000	106	SG
2019	5	565131	44,602	Amortize WY Deferred Carbon Decomm	136153339	4032000	114	SG
2019	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	136153339	4032000	114	SG
2019	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	136153339	4032000	109	SG
2019	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	136246722	4032000	106	SG
2019	6	565131	44,602	Amortize WY Deferred Carbon Decomm	136246722	4032000	114	SG
2019	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	136246722	4032000	114	SG
2019	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	136246722	4032000	109	SG
2019	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	136597563	4032000	106	SG
2019	7	565131	44,602	Amortize WY Deferred Carbon Decomm	136597563	4032000	114	SG
2019	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	136597563	4032000	114	SG
2019	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	136597563	4032000	109	SG
2019	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	136690956	4032000	106	SG
2019	8	565131	44,602	Amortize WY Deferred Carbon Decomm	136690956	4032000	114	SG
2019	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	136690956	4032000	114	SG
2019	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	136690956	4032000	109	SG
2019	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	136794493	4032000	106	SG
2019	9	565131	44,602	Amortize WY Deferred Carbon Decomm	136794493	4032000	114	SG
2019	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	136794493	4032000	114	SG
2019	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	136794493	4032000	109	SG
2019	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	137122318	4032000	106	SG
2019	10	565131	44,602	Amortize WY Deferred Carbon Decomm	137122318	4032000	114	SG
2019	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	137122318	4032000	114	SG
2019	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	137122318	4032000	109	SG
2019	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	137213270	4032000	106	SG
2019	11	565131	44,602	Amortize WY Deferred Carbon Decomm	137213270	4032000	114	SG
2019	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	137213270	4032000	114	SG
2019	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	137213270	4032000	109	SG
2019	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	137295900	4032000	106	SG
2019	12	565131	44,602	Amortize WY Deferred Carbon Decomm	137295900	4032000	114	SG
2019	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	137295900	4032000	114	SG
2019	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	137295900	4032000	109	SG
			<u>5,561,123</u>					

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pension Asset Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Pension:</b>							
Net Prepaid Balance	182M	3	(78,769,289)	SO	43.695%	(34,417,863)	8.13.1
Net Prepaid Balance	2283	3	66,838,147	SO	43.695%	29,204,608	8.13.1
ADIT Balances	190	3	(9,398,642)	SO	43.695%	(4,106,692)	8.13.1
ADIT Balances	283	3	15,985,678	SO	43.695%	6,984,865	8.13.1
			<u>(5,344,106)</u>			<u>(2,335,082)</u>	
<b>Adjustment to Post Retirement:</b>							
Net Prepaid Balance	128	3	30,378,540	SO	43.695%	13,273,757	8.13.1
Net Prepaid Balance	182M	3	(23,914,262)	SO	43.695%	(10,449,222)	8.13.1
Net Prepaid Balance	2283	3	148,706	SO	43.695%	64,976	8.13.1
ADIT Balances	190	3	(5,974,186)	SO	43.695%	(2,610,392)	8.13.1
ADIT Balances	283	3	8,152,971	SO	43.695%	3,562,402	8.13.1
			<u>8,791,768</u>			<u>3,841,521</u>	

**Description of Adjustment:**

This adjustment represents the pension and post retirement benefit asset included in rate base. The asset is excluding the joint ownership portion.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Pension Asset in Rate Base

Pension	FERC Pension Account	Factor	Dec-19 13 Mo Avg Allocation	Dec-21 13 Mo Avg Allocation	Exclude Joint Owner	Post Joint Owner	Adjustment	Ref #
	182M	SO	436,018,431	365,240,997	97.812%	357,249,142	(78,769,289)	
	2283	SO	(97,530,504)	(31,378,962)	97.812%	(30,692,357)	66,838,147	
			<u>338,487,927</u>	<u>333,862,035</u>		<u>326,556,785</u>	<u>(11,931,142)</u>	
	190	SO	9,398,642	-	97.812%	-	(9,398,642)	
	283	SO	(96,274,926)	(82,085,362)	97.812%	(80,289,248)	15,985,678	
			<u>(86,876,284)</u>	<u>(82,085,362)</u>		<u>(80,289,248)</u>	<u>6,587,036</u>	
		Total	<u>251,611,643</u>	<u>251,776,674</u>		<u>246,267,537</u>	<u>(5,344,106)</u>	Ref. 8.13
<u>Post retirement</u>								
	128	SO	4,464,716	35,092,692	99.289%	34,843,256	30,378,540	
	182M	SO	(3,882,820)	(27,996,077)	99.289%	(27,797,083)	(23,914,262)	
	2283	SO	(148,706)	-	99.289%	-	148,706	
			<u>433,190</u>	<u>7,096,615</u>		<u>7,046,173</u>	<u>6,612,983</u>	
	190	SO	(1,838,485)	(7,868,601)	99.289%	(7,812,671)	(5,974,186)	
	190	CA	-	-	99.289%	-	-	
	283	SO	(1,318,668)	6,883,228	99.289%	6,834,303	8,152,971	
	283	OR	0	-	99.289%	-	(0)	
	283	CA	0	-	99.289%	-	(0)	
			<u>(3,157,153)</u>	<u>(985,372)</u>		<u>(978,368)</u>	<u>2,178,785</u>	
		Total	<u>(2,723,963)</u>	<u>6,111,243</u>		<u>6,067,805</u>	<u>8,791,768</u>	Ref. 8.13

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Deer Creek Mine Closure**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<u>Remove base period expense</u>							
Deer Creek Mine Unrecov. Plant amort.	501	1	7,475	SE	43.356%	3,241	8.14.2
Deer Creek closure cost amort. - WY	506	1	(3,233,528)	SG	43.997%	(1,422,672)	8.14.2
<u>Add pro forma expense</u>							
Deer Creek Mine Closure Cost amort.	506	3	-	UT	Situs	-	8.14.3
Post-Retirement Settlement Loss amort.	926	3	-	UT	Situs	-	8.14.5
PBOP Settl. benefit amor. and ROR Offset	506	3	-	UT	Situs	-	8.14.4
<b>Adjustment to Rate Base:</b>							
<u>Remove base period regulatory assets</u>							
Unrecovered Plant - SE allocated	182M	3	(2,229,223)	SE	43.356%	(966,506)	8.14.2
Unrecovered Plant - UT allocated	182M	3	642,494	UT	Situs	642,494	8.14.2
Closure Costs - SE Allocated	182M	3	(68,545,538)	SE	43.356%	(29,718,747)	8.14.2
Closure Costs - UT allocated	182M	3	(5,042,137)	UT	Situs	(5,042,137)	8.14.2
ROR Offsets	182M	3	13,530,339	UT	Situs	13,530,339	8.14.2
Post-Retirement Settlement Loss - SO	182M	3	(8,323,073)	SO	43.695%	(3,636,727)	B-16
Post-Retirement Settlement Loss - UT	182M	3	(1,397,981)	UT	Situs	(1,397,981)	B-16
Post-Retirement Settlement Savings	182M	3	2,655,896	UT	Situs	2,655,896	B-16
<u>Add pro forma regulatory assets</u>							
Closure Costs	182M	3	-	UT	Situs	-	8.14.3
Post-Retirement Settlement Loss	182M	3	-	UT	Situs	-	8.14.5
PBOP Settl. benefit amor. and ROR Offset	182M	3	-	UT	Situs	-	8.14.4

**Description of Adjustment:**

In Docket No. 14-035-147, the Company filed notice of closure and an accounting order related to deferral of all associated costs the closure of the Deer Creek Mine. The Commission approved a settlement stipulation that allowed continued recovery of the undepreciated mine investment and the amortization of the loss related to the mining assets in the EBA. All other costs associated with the closure of mine were approved to be deferred to a regulatory asset with recovery treatment determined in the next general rate case filing. This adjustment removes all unadjusted results for the period twelve months ended December 2019. 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. The Company is proposing to buy-down Utah's share of Deer Creek Mine total balance as of December 31, 2020 using the deferred EDIT regulatory liability balance.

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Deer Creek Mine Closure**

PAGE 8.14.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
<u>Remove base period:</u>							
ADIT Balance	190	3	(28,303,872)	SE	43.356%	(12,271,486)	
ADIT Balance	283	3	38,832,057	SE	43.356%	16,836,108	
ADIT Balance	283	3	1,212,924	SO	43.695%	529,981	
ADIT Balance	283	3	(577,934)	CA	Situs	-	
ADIT Balance	283	3	(504,337)	ID	Situs	-	
ADIT Balance	283	3	(1,305,282)	OR	Situs	-	
ADIT Balance	283	3	(3,603,025)	OTHER	0.000%	-	
ADIT Balance	283	3	(117,438)	UT	Situs	(117,438)	
ADIT Balance	283	3	(2,592,234)	WA	Situs	-	
ADIT Balance	283	3	(403,806)	WYP	Situs	-	
Schedule M Adjustment	SCHMAT	3	57,929,582	SE	43.356%	25,116,071	
Schedule M Adjustment	SCHMAT	3	(2,380,578)	SO	43.695%	(1,040,182)	
Schedule M Adjustment	SCHMAT	3	(611,644)	UT	Situs	(611,644)	
Schedule M Adjustment	SCHMDT	3	89,969,155	SE	43.356%	39,007,215	
Schedule M Adjustment	SCHMDT	3	(1,332,227)	CA	Situs	-	
Schedule M Adjustment	SCHMDT	3	(825,522)	ID	Situs	-	
Schedule M Adjustment	SCHMDT	3	(10,646,343)	OR	Situs	-	
Schedule M Adjustment	SCHMDT	3	(3,934,420)	UT	Situs	(3,934,420)	
Schedule M Adjustment	SCHMDT	3	(5,975,471)	WA	Situs	-	
Schedule M Adjustment	SCHMDT	3	(375,681)	WYP	Situs	-	
Deferred Income Tax Expense	41110	3	(14,242,915)	SE	43.356%	(6,175,188)	
Deferred Income Tax Expense	41110	3	585,303	SO	43.695%	255,745	
Deferred Income Tax Expense	41110	3	150,382	UT	Situs	150,382	
Deferred Income Tax Expense	41010	3	22,120,356	SE	43.356%	9,590,548	
Deferred Income Tax Expense	41010	3	(327,549)	CA	Situs	-	
Deferred Income Tax Expense	41010	3	(202,968)	ID	Situs	-	
Deferred Income Tax Expense	41010	3	(2,617,574)	OR	Situs	-	
Deferred Income Tax Expense	41010	3	(967,340)	UT	Situs	(967,340)	
Deferred Income Tax Expense	41010	3	(1,469,165)	WA	Situs	-	
Deferred Income Tax Expense	41010	3	(92,367)	WYP	Situs	-	

**Description of Adjustment:**

In Docket No. 14-035-147, the Company filed notice of closure and an accounting order related to deferral of all associated costs the closure of the Deer Creek Mine. The Commission approved a settlement stipulation that allowed continued recovery of the undepreciated mine investment and the amortization of the loss related to the mining assets in the EBA. All other costs associated with the closure of mine were approved to be deferred to a regulatory asset with recovery treatment determined in the next general rate case filing. This adjustment removes all unadjusted results for the period twelve months ended December 2019. 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. The Company is proposing to buy-down Utah's share of Deer Creek Mine total balance as of December 31, 2020 using the deferred EDIT regulatory liability balance.

**Rocky Mountain Power  
 Utah December 2021 General Rate Case  
 Deer Creek Mine Closure  
 Treatment of Deer Creek - Unadjusted results**

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. In addition, Deer Creek unrecovered plant was fully paid, therefore, Deer Creek Unrecovered Plant amortization amounts should be removed from unadjusted results.

	<u>Amort</u>	<u>FERC Account</u>	<u>Allocator</u>	<u>Ref</u>
Wyoming closure cost amortization in unadjusted results	<b>3,233,528</b>	506	SG	<b>8.14</b>

	<u>Amort</u>	<u>FERC Account</u>	<u>Allocator</u>	<u>Ref</u>
Amortization of unrecovered plant	<b>(7,475)</b>	501	SE	<b>8.14</b>

Deferred unadjusted results for the period twelve months ended December 2019

<u>FERC account</u>	<u>GL Account</u>	<u>GL Account name</u>	<u>Alloc</u>	<u>Amount</u>
1823700	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	69,503,595
1823700	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,077,694
1823700	186805	Reg Asset-Deer Creek-CWIP	SE	3,959,789
1823700	186806	Reg Asset-Deer Creek-PS&I	SE	1,614,210
1823700	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902,284
1823700	186815	Reg Asset-Deer Creek Sale-CWIP	SE	93,579
1823700	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,699,330)
1823700	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(79,222,599)
1823700	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281,123
1823700	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(923,617)
		Unrecovered Plant - SE allocated	<b>Total SE</b>	<b>2,229,223</b>
		Unrecovered Plant - UT allocated	<b>Total UT</b>	<b>(642,494)</b>

**Ref. 8.14**

1823700	186820	Reg Asset-Deer Creek Mine ARO	SE	6,533,948
1823700	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492,077
1823700	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	842,957
1823700	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	7,493,406
1823700	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,611,812
1823700	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,500,001
1823700	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	44,916,067
1823700	186836	Contra RA-DCM Closure-To Joint Owners	SE	(2,823,413)
1823700	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	5,042,137
1823700	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,978,683
		Closure Costs - SE allocated	<b>Total SE</b>	<b>68,545,538</b>
		Closure Costs - UT allocated	<b>Total UT</b>	<b>5,042,137</b>

**Ref. 8.14**

1823700	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	<b>Total UT</b>	<b>(2,655,896)</b>
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**Ref. 8.14**

1823700	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(1,734,491)
1823700	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(6,244,360)
1823700	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(5,551,488)
		ROR Offsets - UT allocated	<b>Total UT</b>	<b>(13,530,339)</b>

**Ref. 8.14**

1823870	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323,073
1823870	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	1,397,981
		Post-Retirement Settlement Loss - SO allocated	<b>Total SO</b>	<b>1,397,981</b>
		Post-Retirement Settlement Loss - UT allocated	<b>Total UT</b>	<b>8,323,073</b>

**Ref. 8.14**

**Rocky Mountain Power  
 Utah December 2021 General Rate Case  
 Deer Creek Mine Closure  
 Closing Costs in Pro Forma Period**

December 2019 Closure Costs		Total Utah Allocated Amount
<b>SE allocated</b>	60,794,284	26,358,097
<b>UT allocated</b>	5,788,049	5,788,049
<b>Total</b>		<b>32,146,146</b>

UT GRC SE%	43.36%
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<u>Date</u>	<u>Beq Bal</u>	<u>Deferral</u>	<u>End Bal</u>
Dec-19			32,146,146
Jan-20	32,146,146	22,779	32,168,925
Feb-20	32,168,925	3,455	32,172,380
Mar-20	32,172,380	5,533	32,177,913
Apr-20	32,177,913	5,533	32,183,447
May-20	32,183,447	3,455	32,186,902
Jun-20	32,186,902	13,847	32,200,748
Jul-20	32,200,748	13,847	32,214,595
Aug-20	32,214,595	3,455	32,218,050
Sep-20	32,218,050	3,455	32,221,505
Oct-20	32,221,505	3,455	32,224,960
Nov-20	32,224,960	3,455	32,228,415
Dec-20	32,228,415	3,455	<b>32,231,870</b>
			<b>Year End Balance</b>
			<b>Ref. 8.14.6</b>

Estimated Test Period Recovery Royalties *	<b>5,249,190</b>
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**Ref. 8.14.6**

\*Recovery royalties, which are part of the Deer Creek mine closure costs, have been estimated but not spent.

**Rocky Mountain Power  
 Utah December 2021 General Rate Case  
 Deer Creek Mine Closure  
 Savings Resulting from Deer Creek Mine Closure**

Account number	Description	Total Utah Allocated Amount
186860	Return Offset for Assets Sold	(1,927,769)
186861	Return Offset for Reduction in Fuel Inventory	(7,416,019)
186862	Return Offset for Sale of Fossil Rock	(6,170,106)
186854	Savings in PBOP expense due to settlement	(3,010,803)
Total		(18,524,697)

<u>Date</u>	<u>Beg Bal</u>	<u>Deferral</u>	<u>End Bal</u>
Dec-19	(18,524,697)		(18,524,697)
Jan-20	(18,524,697)	(602,389)	(19,127,087)
Feb-20	(19,127,087)	(590,571)	(19,717,658)
Mar-20	(19,717,658)	(581,058)	(20,298,717)
Apr-20	(20,298,717)	(567,838)	(20,866,555)
May-20	(20,866,555)	2,512,530	(18,354,025)
Jun-20	(18,354,025)	(549,909)	(18,903,934)
Jul-20	(18,903,934)	(552,708)	(19,456,643)
Aug-20	(19,456,643)	(569,575)	(20,026,218)
Sep-20	(20,026,218)	(584,919)	(20,611,137)
Oct-20	(20,611,137)	(588,408)	(21,199,546)
Nov-20	(21,199,546)	(583,960)	(21,783,506)
Dec-20	(21,783,506)	(587,670)	<b>(22,371,177)</b>

**Year End Balance  
 Ref. 8.14.6**

**Rocky Mountain Power  
 Utah December 2021 General Rate Case  
 Deer Creek Mine Closure  
 Retiree Medical Obligation Settlement Loss**

	December 2019 Closure Costs	Total Utah Allocated Amount
SO allocated	8,323,073	3,636,727
UT allocated	1,543,631	1,543,631
<b>Total</b>		<b>5,180,358</b>

UT GRC SO%	43.69%
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	<u>Beg Balance</u>	<u>Deferral</u>	<u>End Balance</u>
Dec-19	5,180,358		5,180,358
Jan-20	5,180,358	24,275	5,204,633
Feb-20	5,204,633	24,275	5,228,908
Mar-20	5,228,908	24,275	5,253,183
Apr-20	5,253,183	24,275	5,277,458
May-20	5,277,458	24,275	5,301,733
Jun-20	5,301,733	24,275	5,326,008
Jul-20	5,326,008	24,275	5,350,283
Aug-20	5,350,283	24,275	5,374,558
Sep-20	5,374,558	24,275	5,398,833
Oct-20	5,398,833	24,275	5,423,108
Nov-20	5,423,108	24,275	5,447,383
Dec-20	5,447,383	24,275	<b>5,471,658</b>

**Ref. 8.14.6**

**Rocky Mountain Power  
 Utah December 2021 General Rate Case  
 Deer Creek Mine Closure  
 EDIT Offset**

The Company is proposing to buy-down Utah's share of Deer Creek Mine total balance as of December 31, 2020 using the deferred EDIT regulatory liability balance.

Description	December 2020 Balance	Reference
Utah share of Deer Creek Mine closure cost	\$ 32,231,870	<b>Ref. 8.14.3</b>
Utah share of savings resulting from Deer Creek Mine closure	\$ (22,371,177)	<b>Ref. 8.14.4</b>
Utah share of Retiree Medical Obligation Settlement Loss	\$ 5,471,658	<b>Ref. 8.14.5</b>
Utah share of recovery royalties	\$ 5,249,190	<b>Ref. 8.14.3</b>
<b>Total Deer Creek Balances</b>	<b>\$ 20,581,541</b>	
Buy-down using the deferred EDIT regulatory liability balance	\$ (20,581,541)	
<b>Utah share of Deer Creek Mine net balance</b>	<b>\$ -</b>	

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**Repowering Project Capital Addition Adjustment**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Wind Repowering Capital	343	3	429,094,607	SG-W	43.997%	188,790,892	8.15.1
<b>Adjustment to Depreciation Expense:</b>							
Wind Repowering Capital Depr. Expense	403OP	3	20,760,420	SG-W	43.997%	9,134,066	8.15.1
<b>Adjustment to Depreciation Reserve:</b>							
Wind Repowering Capital Depr. Reserve	108OP	3	(17,812,480)	SG-W	43.997%	(7,837,045)	8.15.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment - 2020 Cap Adds	SCHMAT	3	20,543,604	SG	43.997%	9,038,672	
Schedule M Adjustment - 2020 Cap Adds	SCHMDT	3	132,694,620	SG	43.997%	58,382,313	
Deferred Income Tax Exp. - 2020 Cap Adds	41110	3	(5,050,974)	SG	43.997%	(2,222,302)	
Deferred Income Tax Exp. - 2020 Cap Adds	41010	3	32,625,095	SG	43.997%	14,354,226	
Deferred Income Tax Exp. - 2020 Cap Adds	41110	3	164,496	SG	43.997%	72,374	
Accum. Def Inc Tax Bal - 2020 Cap Adds	282	3	(25,379,194)	SG	43.997%	(11,166,210)	
Schedule M Adjustment - LTSA Book Depr.	SCHMAT	3	216,816	SG	43.997%	95,394	
Deferred Income Tax Expense - LTSA	41110	3	(53,308)	SG	43.997%	(23,454)	
Accumulated Def Inc Tax Bal - LTSA	282	3	26,654	SG	43.997%	11,727	

**Description of Adjustment:**

This adjustment adds the capital additions, depreciation expense and accumulated depreciation reserve amounts for the wind repowering projects set to occur before December 2020. For further details please refer to the direct testimony of Company witnesses Mr. Timothy J. Hemstreet and Mr. Rick T. Link.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Repowering Project Capital Addition Adjustment

**WIND REPOWERING CAPITAL ADDITIONS**

Electric Plant In Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Avg Dec-21
Other Plant/Wind	SG-W	427,811,840	428,025,635	428,239,429	428,453,224	428,667,018	428,880,813	429,094,607	429,308,402	429,522,197	429,735,991	429,949,786	430,163,580	430,377,375	429,094,607 Ref. 8.15.2

Depreciation Expense\*

Account	Factor	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 ME Dec-21
Other Plant/Wind	SG-W	1,725,294	1,726,156	1,727,018	1,727,880	1,728,742	1,729,604	1,730,466	1,731,328	1,732,190	1,733,052	1,733,914	1,734,776	20,760,420

Depreciation Reserve

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Avg Dec-21
Other Plant/Wind	SG-W	(7,441,751)	(9,167,045)	(10,893,202)	(12,620,220)	(14,348,100)	(16,076,842)	(17,806,446)	(19,536,912)	(21,266,240)	(23,000,430)	(24,733,482)	(26,467,396)	(28,202,172)	(17,812,480)

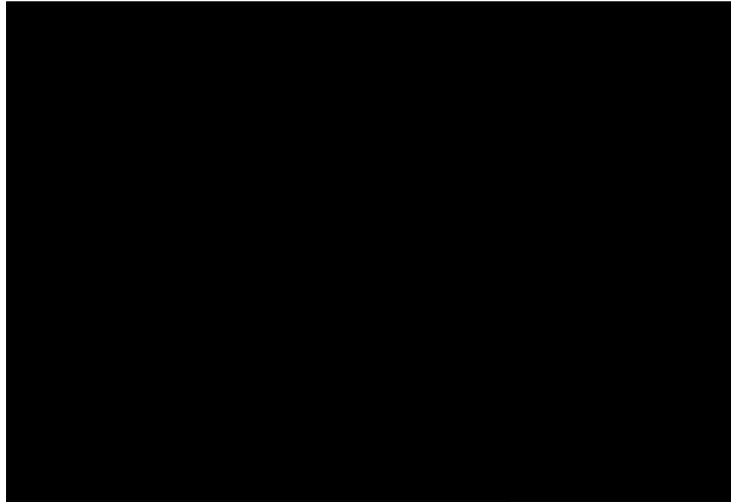
	13 Month Avg. Jun 2019	13 Month Avg Dec 2021	Adjustment	Ref. 8.15
343	-	429,094,607	429,094,607	Ref. 8.15
403OP	-	20,760,420	20,760,420	Ref. 8.15
108OP	-	(17,812,480)	(17,812,480)	Ref. 8.15

\*Proposed Composite Depreciation Rate - Wind 4.838%

**Rocky Mountain Power  
Utah General Rate Case - December 2021  
Repowering Project Capital Addition Adjustment  
REDACTED**

Note: Please see Confidential Exhibit RMP\_\_\_(SRM-4) for redacted information.

<u>Project</u>	<u>Date</u>	<u>Project Capital Amount</u>
<b>Long Term Service Agreement and Operating</b>		



Total 5,764,150

**Capital Additions**



Total 424,613,225

Total 430,377,375  
**Ref 8.15.1**

**Rocky Mountain Power**  
**Utah General Rate Case - December 2021**  
**New Wind Generation Capital Additions**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
New Wind Capital - Wind	343	3	1,626,887,690	SG-W	43.997%	715,789,881	8.16.1
New Wind Capital - Transmission	355	3	779,060,627	SG	43.997%	342,767,185	8.16.1
<b>Adjustment to Depreciation Expense:</b>							
New Wind Capital - Wind Depr. Expense	403OP	3	78,714,795	SG-W	43.997%	34,632,541	8.16.1
New Wind Capital - Transm. Depr. Expense	403TP	3	13,394,842	SG	43.997%	5,893,395	8.16.1
<b>Adjustment to Depreciation Reserve:</b>							
New Wind Capital - Wind Depr. Reserve	108OP	3	(41,592,853)	SG-W	43.997%	(18,299,815)	8.16.1
New Wind Capital - Trans. Depr. Reserve	108TP	3	(7,468,691)	SG	43.997%	(3,286,037)	8.16.1
<b>Adjustment to Operations &amp; Maintenance Expense:</b>							
Incremental New Wind O&M Expense	549	3	19,937,139	SG	43.997%	8,771,842	8.16.2
<b>Adjustment to Tax:</b>							
Schedule M Adjustment - New Wind	SCHMAT	3	78,714,795	SG	43.997%	34,632,540	
Schedule M Adjustment - New Wind	SCHMDT	3	511,400,796	SG	43.997%	225,003,556	
Deferred Inc. Tax Expense - New Wind	41110	3	(19,353,292)	SG	43.997%	(8,514,964)	
Deferred Inc. Tax Expense - New Wind	41010	3	125,736,068	SG	43.997%	55,320,724	
Deferred Inc. Tax Expense - Flowthrough	41110	3	470,760	SG	43.997%	207,123	
Accumulated Def Inc Tax Balance	282	3	(115,369,497)	SG	43.997%	(50,759,692)	
Schedule M Adj. - New Wind Transm.	SCHMAT	3	13,394,842	SG	43.997%	5,893,395	
Schedule M Adj. - New Wind Transm.	SCHMDT	3	70,652,364	SG	43.997%	31,085,273	
Def. Inc. Tax Exp - Flowthrough - Transm.	41110	3	207,852	SG	43.997%	91,450	
Def. Inc. Tax Exp - Flowthrough - Transm.	41110	3	(3,293,336)	SG	43.997%	(1,448,985)	
Def. Inc. Tax Exp - Flowthrough - Transm.	41010	3	17,371,014	SG	43.997%	7,642,812	
Accum. Def Inc Tax Bal - Transm.	282	3	(19,462,636)	SG	43.997%	(8,563,073)	

**Description of Adjustment:**

This adjustment adds the capital additions, and incremental operations and maintenance amounts for the new EV 2020 and Pryor Mountain wind and transmission projects set to occur before the end of 2020. Please refer to testimony of Mr. Robert Van Engelenhoven and Mr. Timothy J. Hemstreet for details on the New Wind Generation. Please refer to Mr. Richard A. Vail for details on Associated Transmission Projects.

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 New Wind Generation Capital Additions

NEW WIND CAPITAL ADDITIONS

Electric Plant in Service

Account	Factor	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Avg Dec-21
Other Plant Wind	343	1,624,583,832	1,626,045,108	1,626,634,317	1,626,891,618	1,626,817,801	1,626,937,937	1,627,058,072	1,627,178,208	1,627,298,343	1,627,418,479	1,627,538,614	1,627,658,750	1,627,778,885	1,628,887,690
Transmission Plan	355	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627	779,060,627
<b>Depreciation Expense'</b>															
Other Plant Wind	403OP		6,552,966	6,556,918	6,558,221	6,558,793	6,559,289	6,559,774	6,560,258	6,560,742	6,561,227	6,561,711	6,562,196	6,562,680	78,714,795
Transmission Plan	403TP		1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	1,116,237	13,394,842
<b>Depreciation Reserve</b>															
Other Plant Wind	108OP		(2,242,978)	(8,785,964)	(13,352,882)	(21,911,103)	(30,029,185)	(41,588,959)	(48,149,217)	(54,709,959)	(61,271,188)	(67,832,897)	(74,395,093)	(80,957,773)	(41,382,853)
Transmission Plan	108TP		(771,269)	(1,387,506)	(3,003,743)	(4,119,986)	(5,236,217)	(6,352,454)	(7,468,691)	(8,584,927)	(9,701,164)	(10,817,401)	(11,933,638)	(13,049,875)	(7,468,691)

	12 ME Dec-2019	13 Month Avg Dec-2021	Adjustment	Ref. 8.16
343	-	1,626,637,690	1,626,637,690	Ref. 8.16
355	-	779,060,627	779,060,627	Ref. 8.16
403OP	-	78,714,795	78,714,795	Ref. 8.16
403TP	-	13,394,842	13,394,842	Ref. 8.16
108OP	-	(41,592,853)	(41,592,853)	Ref. 8.16
108TP	-	(7,468,691)	(7,468,691)	Ref. 8.16

\* Proposed Composite Depreciation Rate - Winc 4.838%  
 \* Proposed Composite Depreciation Rate - Trans 1.716%

**Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 New Wind Generation Capital Additions  
 REDACTED**

Note: Please see Confidential Exhibit RMP\_\_\_(SRM-4) for redacted information.

<b>Project</b>	<b>Date</b>	<b>Project Capital Amount</b>
<b>Transmission</b>		
		779,060,627 <b>Ref 8.16.1</b>
<b>New Wind</b>		
		1,627,778,885 <b>Ref 8.16.1</b>
<b>Total</b>		<u>2,406,839,512</u>
<b>Project</b>		
		19,937,139 <b>Ref 8.16</b>

**Rocky Mountain Power  
Utah General Rate Case – December 2021  
Pro Forma Factors December 2021**

*Page 9.1 – 9.16: Reference – Attachment R746-700-22.B.4, Folder, ‘3. Allocations’*

Utah General Rate Case  
Pro Forma Factors December 2021  
2020 Protocol Normalized Average Factors

Utah General Rate Case

December 2021

13 MONTH AVERAGE FACTORS

2020 PROTOCOL

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs										Situs
System Generation	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%			9.13
Divisional Generation - Pac. Power	3.2512%	55.0569%	16.6974%	0.0000%	0.0000%	24.9944%	0.0000%			9.13
Divisional Generation - R.M.P.	0.0000%	0.0000%	0.0000%	83.4313%	11.1832%	5.3318%	0.0537%			9.13
System Capacity	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%			9.13
System Energy	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%			9.14
System Overhead	2.2125%	27.1449%	7.6780%	43.6945%	5.7486%	13.5013%	0.0202%	0.0000%		9.6
Gross Plant-System	2.2125%	27.1449%	7.6780%	43.6945%	5.7486%	13.5013%	0.0202%	0.0000%		9.6
System Net Plant	2.0372%	26.5291%	7.5115%	44.3494%	5.8463%	13.6880%	0.0214%	0.0172%		9.6
Division Net Plant Distribution	3.4835%	26.8736%	6.1425%	48.4880%	5.1281%	9.8844%	0.0000%			9.4
Customer - System	2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.00%		9.9
CIAC	3.4835%	26.8736%	6.1425%	48.4880%	5.1281%	9.8844%	0.0000%			9.9
Bad Debt Expense	5.4736%	37.7564%	10.1342%	33.3430%	5.0229%	8.2698%	0.0000%	0.0000%		9.9
Accumulated Investment Tax Credit 1984	3.29%	70.98%	14.18%							Fixed
Accumulated Investment Tax Credit 1985	5.42%	67.69%	13.36%							Fixed
Accumulated Investment Tax Credit 1986	4.79%	64.61%	13.13%							Fixed
Accumulated Investment Tax Credit 1988	4.27%	61.20%	14.96%							Fixed
Accumulated Investment Tax Credit 1989	4.88%	56.36%	15.27%							Fixed
Accumulated Investment Tax Credit 1990	1.50%	15.94%	3.91%	46.94%	13.98%	17.3435%	0.00%			Fixed
Other Electric	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	100.00%		Situs
Non-Regulated	0.00%	0.00%	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%		Situs
System Net Steam Plant	1.6400%	27.7724%	8.4227%	40.1718%	6.3313%	15.6315%	0.0302%	0.0000%		9.3
System Net Transmission Plant	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%			9.4
System Net Production Plant	1.5725%	26.6299%	8.0758%	42.6324%	6.0479%	14.9739%	0.0290%	0.0386%		9.4
System Net Hydro Plant	1.5279%	25.8740%	7.8470%	43.7462%	5.8638%	14.5418%	0.0282%	0.5712%		9.3
System Net Other Production Plant	1.5367%	26.0245%	7.8918%	43.9964%	5.8973%	14.6250%	0.0283%	0.0000%		9.3
System Net General Plant	2.4070%	27.0069%	6.3430%	43.0188%	7.0383%	14.1748%	0.0112%			9.5
System Net Intangible Plant	2.0785%	26.4729%	7.8191%	42.9425%	6.3635%	14.3022%	0.0213%			9.6
Trojan Plant Allocator	1.5242%	25.8827%	7.8352%	43.9001%	5.9978%	14.8311%	0.0290%			9.11
Trojan Decommissioning Allocator	1.5220%	25.8580%	7.8251%	43.8829%	6.0155%	14.8674%	0.0291%			9.11
DIT Balance	2.2073%	25.2462%	6.5038%	44.0661%	5.7990%	14.5236%	0.2292%	0.0000%		9.8
Tax Depreciation	2.0357%	26.3504%	6.4804%	44.9508%	5.6497%	13.4808%	0.0204%	1.0319%		9.12
SCHMAT Depreciation Expense	2.1041%	26.9366%	7.8023%	43.5534%	5.7631%	13.8187%	0.0219%	0.0000%		9.12
System Generation Cholla Transaction	1.5371%	26.0300%	7.8943%	44.0100%	5.8991%	14.6295%				Not Used

13 MONTH AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
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	6,860,895.034	105,431,523	1,785,385,506	541,464,504	3,018,622,165	404,619,204	1,003,427,822	1,944,310	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	6,860,895.034	105,431,523	1,785,385,506	541,464,504	3,018,622,165	404,619,204	1,003,427,822	1,944,310	0	0
S	(220,924,579)				(222,899,213)	1,226,391	748,243			
DGP	(825,600,764)	(12,687,025)	(214,843,053)	(65,156,733)	(363,243,681)	(48,689,555)	(120,746,750)	(233,967)	0	0
DGU	(779,379,519)	(11,976,742)	(202,815,068)	(61,508,935)	(342,907,489)	(45,963,671)	(113,986,745)	(220,868)	0	0
SG	(1,482,970,430)	(22,788,839)	(385,907,946)	(117,036,603)	(652,469,887)	(87,457,731)	(216,889,164)	(420,259)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(266,435,549)	(4,094,321)	(69,333,544)	(21,027,197)	(117,224,976)	(15,712,956)	(38,967,050)	(75,505)	0	0
	(3,575,310,841)	(51,546,927)	(872,899,612)	(264,729,468)	(1,698,745,245)	(196,597,521)	(489,841,467)	(950,600)	0	0
LESS ACCUMULATED DEPRECIATION										

Utah General Rate Case  
 December 2021  
**13 MONTH AVERAGE FACTORS**  
 2020 PROTOCOL  
**FACTOR**

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
TOTAL NET STEAM PLANT	53,884,597	912,485,894	276,735,036	1,319,876,919	208,021,683	513,586,355	993,710	0	0
SNPPS	1.6400%	27.7724%	8.4227%	40.1718%	6.3313%	15.6315%	0.0302%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%								

**NUCLEAR:**  
 NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	
DGP	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	
SG	0	0	0	0	0	0	0	0	
<b>TOTAL</b>	0	0	0	0	0	0	0	0	
LESS ACCUMULATED DEPRECIATION									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT  
**SNPPN**

SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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**HYDRO:**

HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
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	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	1,120,646,895	17,221,005	291,621,824	88,441,889	493,056,597	66,089,811	163,898,189	317,580	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	3,600,961								3,600,961	
DGP	(149,229,814)	(2,293,218)	(38,833,526)	(11,777,275)	(65,657,385)	(8,800,783)	(21,825,337)	(42,290)	0	0
DGU	(32,759,104)	(503,410)	(8,524,781)	(2,585,361)	(14,413,186)	(1,931,958)	(4,791,124)	(9,284)	0	0
SG	(311,839,789)	(4,792,049)	(81,148,923)	(24,810,517)	(137,201,705)	(18,390,657)	(45,607,566)	(88,372)	0	0
<b>TOTAL</b>	(490,227,747)	(7,588,677)	(128,507,230)	(38,973,154)	(217,272,277)	(29,123,398)	(72,224,026)	(139,946)	3,600,961	0
<b>TOTAL NET HYDRO PRODUCTION PLANT</b>	630,419,148	9,632,329	163,114,594	49,468,735	275,784,320	36,966,412	91,674,163	177,634	3,600,961	0
<b>SNPPH</b>	100.0000%	1.5279%	25.8740%	7.8470%	43.7462%	5.8638%	14.5418%	0.0282%	0.5712%	0.0000%
SYSTEM NET PLANT PRODUCTION HYDRO										

**OTHER:**

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
S	133,637		133,637							
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	5,575,462,596	85,678,255	1,450,882,146	440,017,676	2,453,064,051	328,811,216	815,429,220	1,580,031	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	5,575,596,233	85,678,255	1,451,015,783	440,017,676	2,453,064,051	328,811,216	815,429,220	1,580,031	0	0
LESS ACCUMULATED DEPRECIATION										
S	0	0	0	0	0	0	0	0	0	0
DGP	378,272,285	5,812,918	98,436,407	29,853,396	166,430,342	22,308,493	55,323,530	107,199	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(498,748,648)	(7,664,281)	(129,787,528)	(39,361,437)	(219,436,927)	(29,413,550)	(72,943,583)	(141,340)	0	0
SSGCT	(42,818,301)	(657,990)	(11,142,449)	(3,379,237)	(18,836,981)	(2,525,196)	(6,262,313)	(12,134)	0	0
<b>TOTAL</b>	(163,294,664)	(2,509,353)	(42,493,570)	(12,887,278)	(71,845,567)	(9,630,253)	(23,882,366)	(46,276)	0	0
<b>TOTAL NET OTHER PRODUCTION PLANT</b>	5,412,301,569	83,168,902	1,408,522,213	427,130,398	2,381,218,485	319,180,962	791,546,854	1,533,755	0	0
<b>SNPPO</b>	100.0000%	1.5367%	26.0245%	7.8918%	43.9964%	5.8973%	14.6250%	0.0283%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION OTHER										

Utah General Rate Case  
December 2021  
13 MONTH AVERAGE FACTORS

2020 PROTOCOL  
FACTOR

DESCRIPTION

PRODUCTION:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
TOTAL PRODUCTION PLANT	13,557,138,162	208,330,784	3,528,023,113	1,069,924,070	5,964,742,813	799,520,230	1,982,755,231	3,841,921	0	0
S	133,637	0	133,637	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	13,557,004,525	208,330,784	3,527,889,475	1,069,924,070	5,964,742,813	799,520,230	1,982,755,231	3,841,921	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION	(217,323,618)	-	-	-	(222,899,213)	1,226,391	748,243	-	3,600,961	-
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	(4,011,509,634)	(61,644,956)	(1,043,900,413)	(316,589,900)	(1,764,963,876)	(236,577,564)	(586,696,102)	(1,136,822)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
TOTAL NET PRODUCTION PLANT	9,328,304,911	146,685,828	2,484,122,700	753,334,169	3,976,879,724	564,169,058	1,396,807,372	2,705,099	3,600,961	0
SNPP	100.0000%	1.5725%	26.6299%	8.0758%	42.6324%	6.0479%	14.9739%	0.0290%	0.0386%	0.0000%
SYSTEM NET PRODUCTION PLANT										

TRANSMISSION:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
TRANSMISSION PLANT	7,654,614,110	117,628,622	1,991,932,105	604,105,123	3,367,838,700	451,428,546	1,119,511,773	2,169,242
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	7,654,614,110	117,628,622	1,991,932,105	604,105,123	3,367,838,700	451,428,546	1,119,511,773	2,169,242
LESS ACCUMULATED DEPRECIATION	(5,640,978,842)	(5,683,435)	(96,243,724)	(29,188,408)	(162,723,085)	(21,811,569)	(54,091,192)	(104,811)
DGP	(439,311,441)	(6,750,908)	(114,320,402)	(34,670,630)	(193,286,043)	(25,908,259)	(64,250,702)	(124,497)
DGU	(1,204,477,603)	(18,509,234)	(313,436,781)	(95,057,841)	(529,940,011)	(71,033,701)	(176,158,698)	(341,337)
SG	(2,013,635,267)	(30,943,577)	(524,000,907)	(158,916,878)	(885,949,139)	(118,753,529)	(294,500,592)	(570,644)
TOTAL NET TRANSMISSION PLANT	2,013,635,267	111,945,187	1,895,691,380	574,916,715	3,205,115,615	429,616,977	1,065,421,581	2,064,428
SNPT	100.0000%	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%
SYSTEM NET PLANT TRANSMISSION								

DISTRIBUTION:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DISTRIBUTION PLANT - PACIFIC POWER	3,924,930,615	316,089,799	2,355,944,969	567,031,645	0	0	685,864,202	0
LESS ACCUMULATED DEPRECIATION	(1,799,996,306)	(150,523,501)	(1,078,660,765)	(275,084,470)	0	0	(295,727,570)	0
DNDPP	2,124,934,309	165,566,298	1,277,284,204	291,947,176	0	0	390,136,631	0
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.7916%	60.1094%	13.7391%	0.0000%	0.0000%	18.3599%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER	3,950,967,731	0	0	0	3,406,708,071	405,767,171	138,492,489	0
LESS ACCUMULATED DEPRECIATION	(1,322,963,953)	0	0	0	(1,102,103,019)	(162,030,813)	(58,830,121)	0
DNDPU	2,628,003,778	0	0	0	2,304,605,052	243,736,358	79,662,368	0
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.6941%	9.2746%	3.0313%	0.0000%
TOTAL NET DISTRIBUTION PLANT	4,752,938,086	165,566,298	1,277,284,204	291,947,176	2,304,605,052	243,736,358	469,798,999	0
DNDP & SNPD	100.0000%	3.4835%	26.8736%	6.1425%	48.4880%	5.1281%	9.8844%	0.0000%
DIVISION NET PLANT DISTRIBUTION								

Utah General Rate Case  
December 2021

13 MONTH AVERAGE FACTORS  
DESCRIPTION

2020 PROTOCOL  
FACTOR

NON-UTILITY Page Ref.

GENERAL: GENERAL PLANT	TOTAL	California California	Oregon Oregon	Washington Washington	Utah Utah	Idaho Idaho	Wyoming Wyoming	FERC-UPL FERC	OTHER
S	736,680,132	21,529,336	222,507,124	48,510,697	287,924,593	55,954,111	100,254,271	0	
DGP	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	
SE	3,887,400	56,537	975,795	292,245	1,685,429	254,922	621,206	1,266	
SG	325,343,564	4,999,562	84,662,960	25,676,241	143,143,029	19,187,038	47,582,536	92,199	
SO	338,735,041	7,494,355	91,949,282	26,007,957	148,008,652	19,472,569	45,733,767	68,459	
CN	15,121,106	362,368	4,723,952	1,048,151	7,229,309	635,060	1,122,267	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 I	(18,046,324)	(203,374)	(5,355,028)	(981,504)	(9,962,912)	(733,637)	(1,806,470)	(3,399)	
	1,401,720,919	34,238,782	399,464,085	100,553,786	579,028,099	94,770,063	193,507,577	158,526	
LESS ACCUMULATED DEPRECIATION									
S	(284,567,476)	(8,783,724)	(98,751,963)	(25,985,023)	(96,058,666)	(19,347,081)	(35,641,020)	0	
DGP	(733,304)	(11,269)	(190,825)	(57,873)	(322,636)	(43,246)	(107,248)	(208)	
DGU	(3,023,369)	(46,460)	(786,760)	(238,605)	(1,330,207)	(178,302)	(442,177)	(857)	
SE	(1,815,595)	(26,405)	(455,741)	(136,492)	(787,173)	(119,060)	(290,132)	(591)	
SG	(130,423,334)	(2,004,218)	(33,939,585)	(10,293,060)	(57,383,004)	(7,691,677)	(19,074,829)	(38,961)	
SO	(114,527,290)	(2,533,863)	(31,088,316)	(8,793,365)	(50,042,150)	(6,583,732)	(15,462,718)	(23,146)	
CN	(5,443,176)	(130,442)	(1,700,491)	(377,305)	(2,602,350)	(228,604)	(403,985)	0	
SSGCT	(132,826)	(2,041)	(34,565)	(10,483)	(58,440)	(7,833)	(19,426)	(38)	
SSGCH	(2,912,078)	(44,750)	(757,799)	(229,822)	(1,281,241)	(171,739)	(425,901)	(825)	
	(543,578,448)	(13,583,172)	(167,706,045)	(46,122,028)	(209,865,867)	(34,371,275)	(71,867,436)	(62,626)	
TOTAL NET GENERAL PLANT	858,142,471	20,655,610	231,758,040	54,431,759	369,162,233	60,398,789	121,640,141	95,900	
SNPG	100.0000%	2.4070%	27.0069%	6.3430%	43.0188%	7.0383%	14.1748%	0.0112%	
SYSTEM NET GENERAL PLANT									
MINING: GENERAL MINING PLANT									
SE	79,104,519	1,150,470	19,856,411	5,946,871	34,296,721	5,187,402	12,640,883	25,761	
SE	0	0	0	0	0	0	0	0	
	79,104,519	1,150,470	19,856,411	5,946,871	34,296,721	5,187,402	12,640,883	25,761	
SNPM	100.0000%	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	
SYSTEM NET PLANT MINING									
INTANGIBLE: INTANGIBLE PLANT									
S	23,981,472	1,105,167	4,928,702	2,036,363	6,140,225	4,369,593	5,401,422	0	
DGP	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	
SE	(1,106,269)	(16,089)	(277,690)	(83,166)	(479,636)	(72,545)	(176,781)	(360)	
CN	183,528,366	4,398,141	57,335,694	12,721,647	87,743,803	7,707,864	13,621,218	0	
SG	302,749,310	4,652,355	78,783,340	23,893,093	133,202,122	17,854,549	44,278,054	85,796	
SO	420,734,665	9,308,558	114,207,996	32,303,860	183,837,994	24,186,411	56,804,814	85,032	
SSGCT	0	0	0	0	0	0	0	0	
SSGCH	0	0	0	0	0	0	0	0	
	929,887,543	19,448,132	254,978,042	70,871,797	410,444,507	54,045,871	119,928,726	170,468	
LESS ACCUMULATED AMORTIZATION									
S	(1,349,626)	(7,442)	(122,925)	(10,583)	(101,675)	(975,380)	(131,621)	0	
DGP	0	0	0	0	0	0	0	0	
DGU	(522,295)	(8,026)	(135,915)	(41,220)	(228,797)	(30,802)	(76,387)	(148)	
SE	1,106,269	16,089	277,690	83,166	479,636	72,545	176,781	360	
CN	(159,953,717)	(3,833,189)	(49,970,789)	(11,087,521)	(76,472,905)	(6,717,771)	(11,871,540)	0	
SG	(144,143,464)	(2,215,056)	(37,509,924)	(11,375,858)	(63,419,518)	(8,500,817)	(21,081,442)	(40,849)	
SO	(305,671,413)	(6,762,837)	(82,974,194)	(23,469,344)	(133,561,658)	(17,571,869)	(41,269,734)	(61,777)	
SSGCT	0	0	0	0	0	0	0	0	
SSGCH	(26,408)	(406)	(6,872)	(2,084)	(11,619)	(1,557)	(3,862)	(7)	
	(610,560,654)	(12,810,868)	(170,442,930)	(45,903,444)	(273,317,536)	(33,725,652)	(74,257,805)	(102,421)	

Utah General Rate Case

December 2021

2020 PROTOCOL  
 FACTOR

13 MONTH AVERAGE FACTORS

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
TOTAL NET INTANGIBLE PLANT	6,637,264	84,535,113	24,968,353	137,126,972	20,320,220	45,670,921	68,046		
SNPI									
SYSTEM NET INTANGIBLE PLANT	2.0785%	26.4729%	7.8191%	42.9425%	6.3635%	14.3022%	0.0213%		
	319,326,889								

GROSS PLANT:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
PRODUCTION PLANT	13,557,138,162	208,330,784	3,528,023,113	1,069,924,070	5,964,742,813	799,520,230	1,982,755,231	3,841,921	0	0
TRANSMISSION PLANT	7,654,614,110	117,628,622	1,991,932,105	604,105,123	3,367,838,700	451,428,546	1,119,511,773	2,169,242	0	0
DISTRIBUTION PLANT	7,875,898,346	316,089,799	2,355,944,969	567,031,645	3,406,708,071	405,767,171	824,356,691	0	0	0
GENERAL PLANT	1,480,825,438	35,389,252	419,320,496	106,500,657	613,324,820	99,957,465	206,148,460	184,287	0	0
INTANGIBLE PLANT	929,887,543	19,448,132	254,978,042	70,871,797	410,444,507	54,045,871	119,928,726	170,468	0	0

TOTAL GROSS PLANT

GPS

GROSS PLANT-SYSTEM FACTOR

	31,498,363,599	696,886,589	8,550,198,725	2,418,433,292	13,763,058,911	1,810,719,283	4,252,700,881	6,365,918	0	0
	100.0000%	2.2125%	27.1449%	7.6780%	43.6945%	5.7486%	13.5013%	0.0202%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(4,228,633,251)	(61,644,956)	(1,043,900,413)	(316,589,900)	(1,987,863,089)	(235,351,173)	(585,947,860)	(1,136,822)	3,600,961	0
TRANSMISSION PLANT	(2,013,635,267)	(30,943,577)	(524,000,907)	(158,916,878)	(885,949,139)	(118,753,529)	(294,500,592)	(570,644)	0	0
DISTRIBUTION PLANT	(3,122,960,259)	(150,523,501)	(1,078,660,765)	(275,084,470)	(1,102,103,019)	(162,030,813)	(354,557,691)	0	0	0
GENERAL PLANT	(543,578,448)	(13,583,172)	(167,706,045)	(46,122,028)	(209,865,867)	(34,371,275)	(71,867,436)	(62,626)	0	0
INTANGIBLE PLANT	(610,560,654)	(12,810,868)	(170,442,930)	(45,903,444)	(273,317,536)	(33,725,652)	(74,257,805)	(102,421)	0	0
	(10,519,567,880)	(269,506,074)	(2,984,711,059)	(842,616,720)	(4,459,098,649)	(584,232,441)	(1,381,131,384)	(1,872,514)	3,600,961	0

NET PLANT

SNP

SYSTEM NET PLANT FACTOR (SNP)

	20,978,795,719	427,380,515	5,565,487,666	1,575,816,572	9,303,960,262	1,226,486,842	2,871,569,497	4,493,405	3,600,961	0
	100.0000%	2.0372%	26.5291%	7.5115%	44.3494%	5.8463%	13.6880%	0.0214%	0.0172%	0.0000%

NON-REGULATED RELATED INTEREST PERCENTAGE

INT

INTEREST FACTOR SNP - NON-REGULATED

	0.0000%	2.0372%	26.5291%	7.5115%	44.3494%	5.8463%	13.6880%	0.0214%	0.0172%	0.0000%
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TOTAL GROSS PLANT (LESS SO FACTOR)

SO

SYSTEM OVERHEAD FACTOR (SO)

	30,740,602,799	680,121,485	8,344,505,327	2,360,252,684	13,431,958,964	1,767,158,541	4,150,393,025	6,212,772	0	0
	100.0000%	2.2125%	27.1449%	7.6780%	43.6945%	5.7486%	13.5013%	0.0202%	0.0000%	0.0000%

IBT

INCOME BEFORE TAXES

INCOME BEFORE STATE TAXES	170,881,839	9,313,279	63,106,494	(18,948,233)	71,689,306	13,467,199	41,379,369	(262,247)	(8,863,329)	(0)
Interest Synchronization	(7,196,841)	(146,616)	(1,909,284)	(540,596)	(3,191,797)	(420,756)	(985,114)	(1,541)	(1,235)	(0)
	163,684,999	9,166,663	61,197,209	(19,488,829)	68,497,509	13,046,443	40,394,255	(263,788)	(8,864,564)	(0)
	100.0000%	5.6002%	37.3872%	-11.9063%	41.8472%	7.9705%	24.6781%	-0.1612%	-5.4156%	0.0000%

INCOME BEFORE TAXES (FACTOR)

See Calculation of EXCTAX

Utah General Rate Case  
 December 2021  
 13 MONTH AVERAGE FACTORS

2020 PROTOCOL  
 FACTOR

DESCRIPTION

TOTAL

California  
 California

Oregon  
 Oregon

Washington  
 Washington

Utah  
 Utah

Idaho  
 Idaho

Wyoming  
 Wyoming

FERC-UPL  
 FERC

OTHER  
 OTHER

NON-UTILITY Page Ref.  
 Non-Utility

Pacific Power																			
Production	0																		
Transmission	0																		
Distribution	0																		
General	0																		
Mining Plant	0																		
Non-Regulated	0																		
<b>Total Pacific Power</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Rocky Mountain Power																			
Production	0																		
Transmission	0																		
Distribution	0																		
General	0																		
Mining Plant	0																		
Non-Regulated	0																		
<b>Total Rocky Mountain Power</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PC (Post Merger)																			
Prod / Other Prod	0																		
Cholla Unit 4	0																		
Gadsby Unit 4, 5 & 6	0																		
Hydro-PPL	0																		
Hydro-UPL	0																		
Transmission	0																		
Distribution	0																		
General/ Intangibles	0																		
Mining	0																		
WCA - CAEE 2007+	0																		
WCA - CAGE 2007+	0																		
WCA - CAGW 2007+	0																		
WCA_CAGW 2007+-Marengo	0																		
WCA_CAGW 2007+-Goodhoe	0																		
WCA - General 2007+	0																		
WCA - JBG 2007+	0																		
Non-Regulated	0																		
<b>Total PC (Post Merger)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total Deferred Taxes	0																		
<b>Percentage of Total (DITEXP)</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>

Utah General Rate Case

December 2021

13 MONTH AVERAGE FACTORS

2020 PROTOCOL FACTOR

DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
DITBAL:		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Pacific Power										
Production	5,194,919	611,739	5,338,837	2,407,688	(4,420,617)	(128,995)	1,389,828	(3,561)	0	0
Transmission	8,659,044	341,936	4,807,776	1,327,269	268,148	(13,756)	1,927,755	(84)	0	0
Distribution	(535,900)	826,166	134,988	1,311,916	(2,614,146)	(9,445)	(185,377)	0	0	0
General	(876,235)	(7,028)	(309,852)	(25,792)	(369,774)	(19,205)	(144,353)	(231)	0	0
Mining Plant	4,407	67	1,103	336	1,870	274	749	8	0	0
Mining Plant	(2,553,878)	0	0	0	0	0	0	0	0	(2,553,878)
Non-Regulated Plant	239,736	0	0	0	0	0	0	0	0	239,736
Total Pacific Power	10,132,093	1,772,880	9,972,852	5,021,417	(7,134,521)	(171,127)	2,988,602	(3,868)	0	(2,314,142)
Rocky Mountain Power										
Production	11,882,458	(38,004)	(3,509,113)	(195,225)	14,155,329	2,285,734	(963,877)	147,614	0	0
Transmission	19,962,447	1,968	(111,664)	10,964	17,238,407	2,099,326	629,560	93,886	0	0
Distribution	18,415,994	297,706	1,877,278	586,765	12,800,298	1,629,419	1,224,528	0	0	0
General	(876,914)	(11,226)	(243,778)	(40,991)	(403,328)	(53,354)	(123,853)	(384)	0	0
Mining Plant	9,054	137	2,264	690	3,847	564	1,536	16	0	0
Non-Regulated Plant	0	0	0	0	0	0	0	0	0	0
NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	49,393,039	250,581	(1,985,013)	362,203	43,794,553	5,961,689	767,894	241,132	0	0
PacificCorp										
Prod / Other Prod	226,980,776	4,032,955	64,164,705	18,365,265	93,039,883	12,581,573	34,030,310	766,085	0	0
Cholla Unit 4	(18,791,242)	(331,331)	(5,350,501)	0	(8,214,437)	(1,186,048)	(2,837,974)	(44,716)	0	(826,235)
Gadsby Unit 4, 5 & 6	4,322,427	67,465	1,105,005	0	1,875,398	247,543	647,342	11,976	0	367,698
Hydro-PPL	21,828,360	419,586	6,415,124	1,818,947	8,577,757	1,139,707	3,188,190	69,049	0	0
Hydro-UPL	6,305,738	127,363	1,881,739	549,129	2,493,383	327,990	907,783	18,351	0	0
Transmission	176,749,505	3,204,428	51,439,031	14,409,527	71,513,505	9,523,948	26,116,218	542,848	0	0
Distribution	653,171,964	22,898,524	185,149,651	42,105,035	306,683,990	32,029,218	64,300,941	0	0	4,605
General/ Intangibles	12,225,329	312,636	4,376,661	767,066	4,166,213	669,412	1,884,853	48,488	0	0
Mining	2,017	30	506	154	864	129	333	1	0	0
WCA - CAEE 2007+	(2,206)	(5)	(503)	0	(814)	(133)	(354)	(1)	0	(396)
WCA - CAGE 2007+	1,269,610,095	20,188,632	332,689,139	0	538,629,692	71,563,799	195,996,257	3,623,512	0	106,919,064
WCA - CAGW 2007+	318,072,033	5,180,455	85,704,060	69,317,814	137,552,105	18,413,632	49,528,692	866,341	0	(48,491,066)
WCA_CAGW 2007+-Marengo	(43,905,412)	0	0	0	(43,905,412)	0	0	0	0	0
WCA_CAGW 2007+-Goodnoe	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	137,547,091	3,005,337	37,709,154	9,182,681	58,886,628	7,776,177	19,317,915	158,374	0	1,510,825
WCA - JBG 2007+	106,021,297	1,673,892	28,112,056	23,154,834	45,857,308	6,122,361	16,403,712	223,036	0	(15,525,902)
Oregon Extra Book Depreciation	(83,050,415)	0	(83,050,415)	0	0	0	0	0	0	0
Non-Regulated Plant	(1,101,878)	0	0	0	0	0	0	0	0	(1,101,878)
Total PC (Post Merger)	2,785,785,479	60,779,967	710,345,412	179,670,452	1,217,156,063	159,209,308	409,484,218	6,283,344	0	42,856,715
Total Deferred Taxes	2,845,310,611	62,803,428	718,333,251	185,054,072	1,253,816,095	164,999,870	413,240,714	6,520,608	0	40,542,573
Percentage of Total (DITBAL)	100.0000%	2.2073%	25.2462%	6.5038%	44.0661%	5.7990%	14.5236%	0.2292%	0.0000%	1.4249%

OPRV-WY

Total Sales to Ultimate Customers

Less: Uncollectibles (net)

Total Interstate Revenues

Pacific Division	Utah Division	Combined Total
0	0	0
0	0	0
0	0	0
0.0000%	0.0000%	0.0000%

Utah General Rate Case  
 December 2021  
**13 MONTH AVERAGE FACTORS**  
**DESCRIPTION**

**2020 PROTOCOL FACTOR**

OPRV-ID  
 Pacific Division  
 Utah Division  
 California  
 Oregon  
 Washington  
 Utah  
 Idaho  
 Wyoming  
 FERC-UPL  
 OTHER  
 NON-UTILITY Page Ref.

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

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Account 904 Balance	13,493,936	738,603	5,094,830	1,367,509	4,499,285	677,784	1,115,925	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	5.4736%	37.7564%	10.1342%	33.3430%	5.0229%	8.2698%	0.0000%	0.0000%	0.0000%

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Total Electric Customers	1,985,058	47,571	620,148	137,598	949,044	83,369	147,328	0	0	0
Customer System factor - CN	100.0000%	2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	936,295	47,571	620,148	137,598	0	0	130,978	0	0	0
Customer Service Pacific Power factor - CNP	100.0000%	5.08%	66.23%	14.70%	0.00%	0.00%	13.99%	0.00%	0.00%	0.00%

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Rocky Mountain Power Customers	1,048,763	0	0	0	949,044	83,369	16,350	0	0	0
Customer Service R.M.P. factor - CNU	100.0000%	0.00%	0.00%	0.00%	90.49%	7.95%	1.56%	0.00%	0.00%	0.00%

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
TOTAL NET DISTRIBUTION PLANT	4,752,938,086	165,566,298	1,277,284,204	291,947,176	2,304,605,052	243,736,358	469,798,999	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.48%	26.87%	6.14%	48.49%	5.13%	9.88%	0.00%	0.00%	0.00%

Utah General Rate Case  
December 2021  
13 MONTH AVERAGE FACTORS

2020 PROTOCOL  
FACTOR

NON-UTILITY Page Ref.

IDSI	DESCRIPTION	California		Oregon		Washington		Utah		Idaho		Wyoming		FERC-UPL		OTHER		NON-UTILITY	
		Idaho - PPL	Idaho - UPL	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility								
	Total Company	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Idaho State Income Tax Allocation																		
	Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Idaho - PPL Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Idaho - UPL Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TOTAL	8,890,456	60,241,459	60,241,459	(18,087,983)	68,434,612	12,855,789	39,500,746	(250,341)	(8,460,933)	(0)								
	Total Taxable Income	163,123,804																	
	Less Other Electric Items:																		
	419 OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	432 OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	40910 OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	8,890,456	60,241,459	60,241,459	(18,087,983)	68,434,612	12,855,789	39,500,746	(250,341)	(8,460,933)	(0)								
	Total Taxable Income Excluding Other	100.0000%	36.9299%	36.9299%	-11.0885%	41.9526%	7.8810%	24.2152%	-0.1535%	-5.1868%	0.0000%								

Excise Tax (Superfund) Factor - EXCTAX

Trojan Allocators

Premier  
Dec 1991 Plant  
Dec 1992 Plant  
Average

Dec 1991 Reserve  
Dec 1992 Reserve  
Average

Posmerger  
Dec 1991 Plant  
Dec 1992 Plant  
Average

Dec 1991 Reserve  
Dec 1992 Reserve  
Average

Net Plant

Division Net Plant Nuclear Pacific Power

Division Net Plant Nuclear Rocky Mountain Power

System Net Nuclear Plant

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Premier	16,918,976									
Dec 1991 Plant	17,094,202									
Dec 1992 Plant	17,006,589	261,341	4,425,562	1,342,167	7,482,474	1,002,958	2,487,268	4,819	0	0
Average	(7,851,432)	(125,130)	(2,118,953)	(642,627)	(3,582,598)	(480,215)	(1,190,900)	(2,308)	0	0
Dec 1991 Reserve	(8,434,030)									
Dec 1992 Reserve	(8,142,731)									
Average	4,284,960	59,705	1,011,054	306,628	1,709,429	229,134	588,236	1,101	0	0
Posmerger	3,485,613									
Dec 1991 Plant	3,885,287									
Dec 1992 Plant	(129,394)									
Average	(240,609)	(2,843)	(48,142)	(14,600)	(81,396)	(10,910)	(27,057)	(62)	0	0
Net Plant	12,564,143	193,073	3,269,521	991,567	5,527,909	740,967	1,837,546	3,561	0	0
Division Net Plant Nuclear Pacific Power	100.0000%	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	100.0000%	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	0.0000%	0.0000%

Utah General Rate Case  
 December 2021  
 13 MONTH AVERAGE FACTORS

2020 PROTOCOL  
 FACTOR

DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility
Account 182.22										
Pre-merger	17,094,202	262,687	4,448,361	1,349,081	7,521,021	1,008,125	2,500,082	4,844	0	0
(101)	(8,434,030)	(129,806)	(2,194,757)	(665,617)	(3,710,762)	(497,394)	(1,233,504)	(2,390)	0	0
Post-merger	3,485,613	53,563	907,048	275,086	1,533,583	205,563	509,782	988	0	0
(101)	(240,609)	(3,697)	(62,613)	(18,989)	(105,862)	(14,190)	(35,190)	(68)	0	0
(107) SG	1,778,549	27,331	462,825	140,364	782,517	104,889	260,118	504	0	0
(120) SE	1,975,759	28,735	495,945	148,532	856,614	129,563	315,726	643	0	0
(228) SG	7,220,849	110,963	1,879,055	569,872	3,176,993	425,847	1,056,072	2,046	0	0
(228) SG	1,472,376	22,626	383,151	116,200	647,809	86,833	215,340	417	0	0
(228) SNNP	3,531,000	54,261	918,859	278,668	1,553,552	208,240	516,420	1,001	0	0
(228) SE	1,743,025	25,350	437,525	131,036	755,710	114,302	278,535	568	0	0
Total Acct 182.22	29,626,734	452,213	7,675,401	2,324,234	13,011,174	1,771,779	4,383,381	8,553	0	0
Revised Study	112,680	1,732	29,322	8,893	49,576	6,645	16,480	32	0	0
(228)	941,950	13,699	236,443	70,813	408,394	61,770	150,523	307	0	0
December 1993 Adj.	1,054,630	15,431	265,766	79,706	457,970	68,415	167,003	339	0	0
Adjusted Acct 182.22	30,681,364	467,644	7,941,167	2,403,940	13,469,144	1,840,194	4,550,384	8,892	0	0
TROJP	100.0000%	1.5242%	25.8827%	7.8352%	43.9001%	5.9978%	14.8311%	0.0290%	0.0000%	0.0000%
Trojan Plant Allocator										
Account 228.42										
Plant - Premerger	7,220,849	110,963	1,879,055	569,872	3,176,993	425,847	1,056,072	2,046	0	0
- Postmerger	1,472,376	22,626	383,151	116,200	647,809	86,833	215,340	417	0	0
Storage Facility	1,743,025	25,350	437,525	131,036	755,710	114,302	278,535	568	0	0
Transition Costs	3,531,000	54,261	918,859	278,668	1,553,552	208,240	516,420	1,001	0	0
Total Acct 228.42	13,967,250	213,200	3,618,590	1,095,777	6,134,063	835,222	2,066,367	4,032	0	0
Transition Costs	112,680	1,732	29,322	8,893	49,576	6,645	16,480	32	0	0
Storage Facility	941,950	13,699	236,443	70,813	408,394	61,770	150,523	307	0	0
December 1993 Adj.	1,054,630	15,431	265,766	79,706	457,970	68,415	167,003	339	0	0
Adjusted Acct 228.42	15,021,880	228,631	3,884,356	1,175,483	6,592,033	903,637	2,233,370	4,371	0	0
TROJD	100.0000%	1.5220%	25.8580%	7.8251%	43.8829%	6.0155%	14.8674%	0.0291%	0.0000%	0.0000%
Trojan Decommissioning Allocator										
SCHMA										
Amortization Expense :										
Amortization of Limited Term Plant	51,564,818	895,890	12,185,237	3,271,927	23,379,277	2,291,408	5,271,094	6,981	4,263,005	0
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	5,083,195	73,478	1,244,288	377,363	2,405,402	281,991	699,318	1,355	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	4,747,773	621,099	10,516,772	3,190,743	(18,443,578)	2,373,591	6,353,402	11,454	124,290	0
Total Amortization Expense :	61,395,786	1,590,467	23,946,296	6,840,032	7,341,101	4,946,990	12,323,814	19,790	4,387,295	0
Schedule M Amortization Factor	100.0000%	2.5905%	39.0032%	11.1409%	11.9570%	8.0575%	20.0727%	0.0322%	7.1459%	0.0000%

Utah General Rate Case  
 December 2021  
 13 MONTH AVERAGE FACTORS

2020 PROTOCOL  
 FACTOR

SCHMD DESCRIPTION	TOTAL	California		Oregon		Washington		Utah		Idaho		Wyoming		FERC-UPL		OTHER		NON-UTILITY	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Utility									
Depreciation Expense :																			
Steam	332,008,603	5,101,983	86,397,379	26,202,248	146,075,479	19,580,107	48,557,319	94,088	0	0	0	0	0	0	0	0	0	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	38,291,769	588,430	9,964,526	3,022,001	16,847,420	2,258,245	5,600,294	10,852	0	0	0	0	0	0	0	0	0	0	0
Other	243,582,916	3,743,144	63,386,687	19,223,658	107,170,389	14,365,229	35,624,780	69,029	0	0	0	0	0	0	0	0	0	0	0
Transmission	131,211,720	2,016,333	34,144,744	10,355,280	57,729,874	7,738,171	19,190,133	37,184	0	0	0	0	0	0	0	0	0	0	0
Distribution	204,177,117	8,482,527	60,933,279	15,534,439	86,558,553	10,564,938	22,103,381	6,822	0	0	0	0	0	0	0	0	0	0	0
General	47,806,471	1,047,431	13,752,353	3,457,015	19,879,631	2,955,456	6,707,764	0	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Depreciation Expense :</b>	<b>997,078,596</b>	<b>20,979,849</b>	<b>268,578,969</b>	<b>77,794,642</b>	<b>434,261,346</b>	<b>57,462,146</b>	<b>137,783,670</b>	<b>217,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,8187%</b>	<b>0.0219%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>

Schedule M Depreciation Factor

TOTAL	100.0000%	2.1041%	26.9366%	7.8023%	43.5534%	5.7631%	13.8187%	0.0219%	0.0000%	0.0000%	0.0000%
<b>Tax Depreciation by Function</b>											
Current Total M Difference	828,627,928	16,868,132	218,346,458	53,698,579	372,474,934	46,815,036	111,705,790	168,677	8,550,322	-	-
<b>Tax Depr factor</b>	100.0000%	2.0357%	26.3504%	6.4804%	44.9508%	5.6497%	13.4808%	0.0204%	1.0319%	0.0000%	0.0000%

Utah General Rate Case  
 December 2021  
 COINCIDENTAL PEAKS (MW)

FORECAST LOADS (CP)												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC	UT FERC		
Jan-21	14	8	158	2,638	840	3,439	452	1,274	2	8,803		
Feb-21	9	8	148	2,448	701	3,316	433	1,235	2	8,281		
Mar-21	11	8	143	2,364	670	3,219	429	1,205	2	8,031		
Apr-21	7	8	125	2,225	582	3,057	419	1,143	2	7,554		
May-21	18	15	116	1,914	575	3,840	527	1,145	2	8,118		
Jun-21	24	15	133	2,051	684	4,705	712	1,244	2	9,531		
Jul-21	19	16	144	2,376	755	4,944	794	1,270	3	10,286		
Aug-21	26	16	136	2,449	746	4,796	613	1,221	3	9,963		
Sep-21	9	16	121	2,138	660	4,358	514	1,144	2	8,938		
Oct-21	4	18	110	1,890	602	3,619	418	1,153	2	7,793		
Nov-21	24	18	131	2,206	704	3,588	454	1,258	2	8,343		
Dec-21	15	18	145	2,402	734	3,779	476	1,300	3	8,838		
			1,610	27,103	8,252	46,659	6,239	14,590	28	104,481		

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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	UT FERC	UT FERC		
Jan-21	14	8	-	-	-	(115)	-	-	-	(115)		
Feb-21	9	8	-	-	-	(23)	-	-	-	(23)		
Mar-21	11	8	-	-	-	(25)	-	-	-	(25)		
Apr-21	7	8	-	-	-	(26)	-	-	-	(26)		
May-21	18	15	-	-	-	(28)	-	-	-	(28)		
Jun-21	24	15	-	-	-	(254)	(170)	-	-	(424)		
Jul-21	19	16	-	-	-	(241)	(146)	-	-	(387)		
Aug-21	26	16	-	-	-	(253)	(79)	-	-	(332)		
Sep-21	9	16	-	-	-	(95)	-	-	-	(95)		
Oct-21	4	18	-	-	-	-	-	-	-	-		
Nov-21	24	18	-	-	-	-	-	-	-	-		
Dec-21	15	18	-	-	-	(91)	-	-	-	(91)		
			-	-	-	(1,150)	(395)	-	-	(1,545)		

(=)

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC	UT FERC		
Jan-21	14	8	158	2,638	840	3,324	452	1,274	2	8,688		
Feb-21	9	8	148	2,448	701	3,293	433	1,235	2	8,258		
Mar-21	11	8	143	2,364	670	3,194	429	1,205	2	8,006		
Apr-21	7	8	125	2,225	582	3,031	419	1,143	2	7,529		
May-21	18	15	116	1,914	575	3,812	527	1,145	2	8,091		
Jun-21	24	15	133	2,051	684	4,451	542	1,244	2	9,107		
Jul-21	19	16	144	2,376	755	4,703	648	1,270	3	9,899		
Aug-21	26	16	136	2,449	746	4,543	534	1,221	3	9,631		
Sep-21	9	16	121	2,138	660	4,263	514	1,144	2	8,843		
Oct-21	4	18	110	1,890	602	3,619	418	1,153	2	7,793		
Nov-21	24	18	131	2,206	704	3,588	454	1,258	2	8,343		
Dec-21	15	18	145	2,402	734	3,688	476	1,300	3	8,747		
			1,610	27,103	8,252	45,509	5,844	14,590	28	102,936		

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Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC	UT FERC		
Jan-21	14	8	-	-	-	-	-	-	-	-		
Feb-21	9	8	-	-	-	-	-	-	-	-		
Mar-21	11	8	-	-	-	-	-	-	-	-		
Apr-21	7	8	-	-	-	-	-	-	-	-		
May-21	18	15	-	-	-	-	-	-	-	-		
Jun-21	24	15	-	-	-	-	-	-	-	-		
Jul-21	19	16	-	-	-	-	-	-	-	-		
Aug-21	26	16	-	-	-	-	-	-	-	-		
Sep-21	9	16	-	-	-	-	-	-	-	-		
Oct-21	4	18	-	-	-	-	-	-	-	-		
Nov-21	24	18	-	-	-	-	-	-	-	-		
Dec-21	15	18	-	-	-	-	-	-	-	-		
			-	-	-	-	-	-	-	-		

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LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
Month	Day	Hour	Non-FERC							FERC		TOTAL
			CA	OR	WA	UT	ID	WY	UT FERC	UT FERC		
Jan-19	14	8	158	2,638	840	3,324	452	1,274	2	8,688		
Feb-19	9	8	148	2,448	701	3,293	433	1,235	2	8,258		
Mar-19	11	8	143	2,364	670	3,194	429	1,205	2	8,006		
Apr-19	7	8	125	2,225	582	3,031	419	1,143	2	7,529		
May-19	18	15	116	1,914	575	3,812	527	1,145	2	8,091		
Jun-19	24	15	133	2,051	684	4,451	542	1,244	2	9,107		
Jul-18	19	16	144	2,376	755	4,703	648	1,270	3	9,899		
Aug-18	26	16	136	2,449	746	4,543	534	1,221	3	9,631		
Sep-18	9	16	121	2,138	660	4,263	514	1,144	2	8,843		
Oct-18	4	18	110	1,890	602	3,619	418	1,153	2	7,793		
Nov-18	24	18	131	2,206	704	3,588	454	1,258	2	8,343		
Dec-18	15	18	145	2,402	734	3,688	476	1,300	3	8,747		
			1,610	27,103	8,252	45,509	5,844	14,590	28	102,936		

Factors:	SG	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%
	SC	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%

Utah General Rate Case  
 December 2021  
 ENERGY (MWh)

		FORECAST LOADS (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2021	Jan	80,880	1,445,050	443,650	2,238,808	303,070	875,880	1,746	5,389,084	
2021	Feb	68,410	1,246,380	371,420	1,959,804	263,240	786,720	1,502	4,697,475	
2021	Mar	70,110	1,295,980	365,150	2,057,684	292,240	827,140	1,568	4,909,873	
2021	Apr	67,640	1,191,840	332,720	1,979,912	284,450	778,150	1,414	4,636,126	
2021	May	73,560	1,182,260	341,350	2,063,253	342,760	789,460	1,458	4,794,102	
2021	Jun	77,460	1,171,530	347,030	2,304,782	402,830	777,680	1,661	5,082,973	
2021	Jul	83,620	1,308,420	401,760	2,721,099	490,400	829,390	1,989	5,836,678	
2021	Aug	79,230	1,289,920	397,670	2,617,707	402,350	820,020	1,887	5,608,784	
2021	Sep	68,350	1,162,130	356,060	2,197,786	314,430	768,290	1,533	4,868,580	
2021	Oct	64,420	1,183,660	364,900	2,092,862	286,680	798,380	1,434	4,792,336	
2021	Nov	68,130	1,279,230	389,850	2,075,300	286,810	793,990	1,634	4,894,944	
2021	Dec	80,020	1,463,450	446,690	2,257,555	306,860	844,080	1,918	5,400,573	
		881,830	15,219,850	4,558,250	26,566,551	3,976,120	9,689,180	19,746	60,911,527	

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		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2021	Jan	-	-	-	(19,953)	-	-	-	(19,953)	
2021	Feb	-	-	-	(13,658)	-	-	-	(13,658)	
2021	Mar	-	-	-	(21,443)	-	-	-	(21,443)	
2021	Apr	-	-	-	(23,649)	-	-	-	(23,649)	
2021	May	-	-	-	(27,259)	-	-	-	(27,259)	
2021	Jun	-	-	-	(28,383)	-	-	-	(28,383)	
2021	Jul	-	-	-	(32,194)	-	-	-	(32,194)	
2021	Aug	-	-	-	(30,572)	-	-	-	(30,572)	
2021	Sep	-	-	-	(31,295)	-	-	-	(31,295)	
2021	Oct	-	-	-	(19,304)	-	-	-	(19,304)	
2021	Nov	-	-	-	(13,605)	-	-	-	(13,605)	
2021	Dec	-	-	-	(16,955)	-	-	-	(16,955)	
		-	-	-	(278,269)	-	-	-	(278,269)	

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		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2021	Jan	80,880	1,445,050	443,650	2,218,855	303,070	875,880	1,746	5,369,131	
2021	Feb	68,410	1,246,380	371,420	1,946,146	263,240	786,720	1,502	4,683,818	
2021	Mar	70,110	1,295,980	365,150	2,036,242	292,240	827,140	1,568	4,888,430	
2021	Apr	67,640	1,191,840	332,720	1,956,263	284,450	778,150	1,414	4,612,477	
2021	May	73,560	1,182,260	341,350	2,035,995	342,760	789,460	1,458	4,766,843	
2021	Jun	77,460	1,171,530	347,030	2,276,400	402,830	777,680	1,661	5,054,590	
2021	Jul	83,620	1,308,420	401,760	2,688,904	490,400	829,390	1,989	5,804,483	
2021	Aug	79,230	1,289,920	397,670	2,587,135	402,350	820,020	1,887	5,578,211	
2021	Sep	68,350	1,162,130	356,060	2,166,491	314,430	768,290	1,533	4,837,284	
2021	Oct	64,420	1,183,660	364,900	2,073,558	286,680	798,380	1,434	4,773,032	
2021	Nov	68,130	1,279,230	389,850	2,061,695	286,810	793,990	1,634	4,881,339	
2021	Dec	80,020	1,463,450	446,690	2,240,600	306,860	844,080	1,918	5,383,619	
		881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	

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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	UT FERC	TOTAL	
2021	Jan	-	-	-	-	-	-	-	-	
2021	Feb	-	-	-	-	-	-	-	-	
2021	Mar	-	-	-	-	-	-	-	-	
2021	Apr	-	-	-	-	-	-	-	-	
2021	May	-	-	-	-	-	-	-	-	
2021	Jun	-	-	-	-	-	-	-	-	
2021	Jul	-	-	-	-	-	-	-	-	
2021	Aug	-	-	-	-	-	-	-	-	
2021	Sep	-	-	-	-	-	-	-	-	
2021	Oct	-	-	-	-	-	-	-	-	
2021	Nov	-	-	-	-	-	-	-	-	
2021	Dec	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	

(=)

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT FERC	TOTAL	
2021	Jan	80,880	1,445,050	443,650	2,218,855	303,070	875,880	1,746	5,369,131	
2021	Feb	68,410	1,246,380	371,420	1,946,146	263,240	786,720	1,502	4,683,818	
2021	Mar	70,110	1,295,980	365,150	2,036,242	292,240	827,140	1,568	4,888,430	
2021	Apr	67,640	1,191,840	332,720	1,956,263	284,450	778,150	1,414	4,612,477	
2021	May	73,560	1,182,260	341,350	2,035,995	342,760	789,460	1,458	4,766,843	
2021	Jun	77,460	1,171,530	347,030	2,276,400	402,830	777,680	1,661	5,054,590	
2021	Jul	83,620	1,308,420	401,760	2,688,904	490,400	829,390	1,989	5,804,483	
2021	Aug	79,230	1,289,920	397,670	2,587,135	402,350	820,020	1,887	5,578,211	
2021	Sep	68,350	1,162,130	356,060	2,166,491	314,430	768,290	1,533	4,837,284	
2021	Oct	64,420	1,183,660	364,900	2,073,558	286,680	798,380	1,434	4,773,032	
2021	Nov	68,130	1,279,230	389,850	2,061,695	286,810	793,990	1,634	4,881,339	
2021	Dec	80,020	1,463,450	446,690	2,240,600	306,860	844,080	1,918	5,383,619	
		881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	

Factors: SE 1.4544% 25.1015% 7.5177% 43.3562% 6.5577% 15.9800% 0.0326% 100.00%

Utah General Rate Case December 2021	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	TOTAL	Page Ref.
Subtotal	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	9.14
System Energy Factor	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Divisional Energy - Pacific	3.0995%	53.4958%	16.0217%	0.0000%	0.0000%	27.3830%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.6845%	12.3548%	5.8993%	0.0614%	100.00%	
System Generation Factor	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Divisional Generation - Pacific	3.2512%	55.0569%	16.6974%	0.0000%	0.0000%	24.9944%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.4313%	11.1832%	5.3318%	0.0537%	100.00%	
System Capacity (kw)									
Accord	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Modified Accord	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Rolled-In	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Rolled-In with Hydro Adj.	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
Rolled-In with Off-Sys Adj.	1,610.1	27,102.6	8,252.2	45,509.1	5,844.1	14,589.9	27.7	102,935.6	9.13
System Capacity Factor									
Accord	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Modified Accord	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Rolled-In	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Rolled-In with Hydro Adj.	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
Rolled-In with Off-Sys Adj.	1.5641%	26.3297%	8.0168%	44.2113%	5.6774%	14.1738%	0.0269%	100.00%	
System Energy (kwh)									
Accord	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Modified Accord	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Rolled-In	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Rolled-In with Hydro Adj.	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
Rolled-In with Off-Sys Adj.	881,830	15,219,850	4,558,250	26,288,282	3,976,120	9,689,180	19,746	60,633,258	
System Energy Factor									
Accord	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Modified Accord	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Rolled-In	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Rolled-In with Hydro Adj.	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
Rolled-In with Off-Sys Adj.	1.4544%	25.1015%	7.5177%	43.3562%	6.5577%	15.9800%	0.0326%	100.00%	
System Generation Factor									
Accord	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Modified Accord	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Rolled-In	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Rolled-In with Hydro Adj.	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	
Rolled-In with Off-Sys Adj.	1.5367%	26.0226%	7.8920%	43.9975%	5.8975%	14.6253%	0.0283%	100.00%	

**Utah General Rate Case  
 December 2021  
 2020 Protocol Adjustment**

	<b>Total</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>
2020 Protocol Baseline ECD	(10,164,458)	-	(11,000,000)	-	-	835,542	-	-
2020 Protocol Wyoming QF Adjustment	(5,000,000)	-	-	-	-	-	(5,000,000)	-
<b>2020 Protocol Adjustment</b>	<b>(15,164,458)</b>	<b>-</b>	<b>(11,000,000)</b>	<b>-</b>	<b>-</b>	<b>835,542</b>	<b>(5,000,000)</b>	<b>-</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B.1 Electric Operations Revenue**

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



**Electric Operations Revenue**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	CA	(46,201)	(46,201)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	IDU	(78,582)	-	-	-	-	-	(78,582)	-	-
4401000	RESIDENTIAL SALES	OR	(636,798)	-	(636,798)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	UT	(756,682)	-	-	-	-	(756,682)	-	-	-
4401000	RESIDENTIAL SALES	WA	(151,776)	-	-	(151,776)	-	-	-	-	-
4401000	RESIDENTIAL SALES	WYP	(97,225)	-	-	-	(97,225)	-	-	-	-
4401000	RESIDENTIAL SALES	WYU	(12,617)	-	-	-	(12,617)	-	-	-	-
4401000	RESIDENTIAL SALES	WA	8,218	-	-	8,218	-	-	-	-	-
4401000	Residential-Alt Revenue Program Adjs	CA	184	184	-	-	-	-	-	-	-
4401000	Residential Revenue Acctg Adjustments	IDU	276	276	-	-	-	-	276	-	-
4401000	Residential Revenue Acctg Adjustments	OR	3,026	3,026	-	-	-	-	-	-	-
4401000	Residential Revenue Acctg Adjustments	UT	1,227	1,227	-	-	-	1,227	-	-	-
4401000	Residential Revenue Acctg Adjustments	WA	9,616	9,616	-	-	-	9,616	-	-	-
4401000	Residential Revenue Acctg Adjustments	WYP	(408)	(408)	-	-	(408)	-	-	-	-
4401000	Residential Revenue Acctg Adjustments	UT	(2,405)	(2,405)	-	-	-	(2,405)	-	-	-
4401000	Residential Revenue Adj - Deferred NPC M	WA	(64)	(64)	-	-	-	-	-	-	-
4401000	Residential Revenue Adj - Deferred NPC M	WYP	33	33	-	-	33	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	CA	(521)	(521)	-	-	-	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	IDU	(595)	(595)	-	-	-	-	(595)	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	OR	(5,165)	(5,165)	-	-	-	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	UT	(4,651)	(4,651)	-	-	-	(4,651)	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	WA	(5,074)	(5,074)	-	-	-	(5,074)	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	WYP	(1,328)	(1,328)	-	-	(1,328)	-	-	-	-
4401000	UNBILLED REVENUE - RESIDENTIAL	WYU	111	111	-	-	111	-	-	-	-
4401000	Residential - Income Tax Deferral Adjs	CA	1,931	1,931	-	-	-	-	-	-	-
4401000	Residential - Income Tax Deferral Adjs	IDU	49	49	-	-	-	-	49	-	-
4401000	Residential - Income Tax Deferral Adjs	OR	(216)	(216)	-	-	-	-	-	-	-
4401000	Residential - Income Tax Deferral Adjs	UT	0	0	-	-	-	0	-	-	-
4401000	Residential - Income Tax Deferral Adjs	WYP	(557)	(557)	-	-	(557)	-	-	-	-
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	CA	3	3	-	-	-	-	-	-	-
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(9)	(9)	-	-	-	-	-	-	-
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	OR	40	40	-	-	-	-	(9)	-	-
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	UT	28	28	-	-	-	28	-	-	-
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	WA	24	24	-	-	24	-	-	-	-
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	23	23	-	-	-	-	-	-	-
4401000	Solar Feed-In Revenue - Residential	OTHER	(3,678)	(3,678)	-	-	-	-	-	-	(3,678)
4401000	Community Solar Revenue-Residential	OTHER	(50)	(50)	-	-	-	-	-	-	(50)
4401000	DSM Revenue - Residential	OTHER	(32,886)	(32,886)	-	-	-	-	-	-	(32,886)
4401000	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	(39)	(39)	-	-	-	-	-	-	(39)
4401000	Blue Sky Revenue Residential	OTHER	(2,995)	(2,995)	-	-	-	-	-	-	(2,995)
4401000	Other Cust Retail Revenue-Residential	OTHER	(28)	(28)	-	-	-	-	-	-	(28)
<b>4401000 Total</b>			<b>(1,815,760)</b>	<b>(44,603)</b>	<b>(639,113)</b>	<b>(139,055)</b>	<b>(111,968)</b>	<b>(762,483)</b>	<b>(78,861)</b>		<b>(39,677)</b>
4421000	COMMERCIAL SALES	CA	(35,381)	(35,381)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	IDU	(43,443)	(43,443)	-	-	-	-	(43,443)	-	-
4421000	COMMERCIAL SALES	OR	(477,540)	(477,540)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	UT	(727,059)	(727,059)	-	-	-	(727,059)	-	-	-
4421000	COMMERCIAL SALES	WA	(123,635)	(123,635)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	WYP	(105,404)	(105,404)	-	-	(105,404)	-	-	-	-
4421000	COMMERCIAL SALES	WYU	(10,967)	(10,967)	-	-	(10,967)	-	-	-	-
4421000	Commercial-Alt Revenue Program Adjs	WA	7,195	7,195	-	-	-	-	-	-	-
4421000	Commercial Revenue Acctg Adjustments	CA	122	122	-	-	-	-	-	-	-
4421000	Commercial Revenue Acctg Adjustments	IDU	158	158	-	-	-	-	158	-	-
4421000	Commercial Revenue Acctg Adjustments	OR	1,029	1,029	-	-	-	-	-	-	-
4421000	Commercial Revenue Acctg Adjustments	UT	1,600	1,600	-	-	-	1,600	-	-	-
4421000	Commercial Revenue Acctg Adjustments	WA	8,248	8,248	-	-	8,248	-	-	-	-
4421000	Commercial Revenue Acctg Adjustments	WYP	(477)	(477)	-	-	(477)	-	-	-	-
4421000	Commercial Revenue Adj - Deferred NPC Me	UT	(3,098)	(3,098)	-	-	-	(3,098)	-	-	-
4421000	Commercial Revenue Adj - Deferred NPC Me	WA	(63)	(63)	-	-	-	-	-	-	-
4421000	Commercial Revenue Adj - Deferred NPC Me	WYP	47	47	-	-	-	-	-	-	-
4421000	UNBILLED REVENUE - COMMERCIAL	CA	(96)	(96)	-	-	-	-	-	-	-



**Electric Operations Revenue**  
 Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	UNBILLED REVENUE - COMMERCIAL	(642)	(642)	-	-	-	-	-	(642)	-
4421000	COMMERCIAL SALES	UNBILLED REVENUE - COMMERCIAL	(2,713)	(2,713)	(2,713)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	UNBILLED REVENUE - COMMERCIAL	(4,289)	(4,289)	-	-	-	(4,289)	-	-	-
4421000	COMMERCIAL SALES	UNBILLED REVENUE - COMMERCIAL	178	178	-	178	-	-	-	-	-
4421000	COMMERCIAL SALES	UNBILLED REVENUE - COMMERCIAL	(412)	(412)	-	-	(412)	-	-	-	-
4421000	COMMERCIAL SALES	UNBILLED REVENUE - COMMERCIAL	(98)	(98)	-	-	(98)	-	-	-	-
4421000	COMMERCIAL SALES	Commercial - Income Tax Deferral Adjs	1,208	1,208	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	Commercial - Income Tax Deferral Adjs	36	36	-	-	-	-	-	36	-
4421000	COMMERCIAL SALES	Commercial - Income Tax Deferral Adjs	(201)	(201)	(201)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	Commercial - Income Tax Deferral Adjs	0	0	-	-	-	0	-	-	-
4421000	COMMERCIAL SALES	Commercial - Income Tax Deferral Adjs	(799)	(799)	-	-	(799)	-	-	-	-
4421000	COMMERCIAL SALES	Solar Feed-in Revenue - Commercial	(4,078)	(4,078)	-	-	-	-	-	-	(4,078)
4421000	COMMERCIAL SALES	Community Solar Revenue-Commercial	(41)	(41)	-	-	-	-	-	-	(41)
4421000	COMMERCIAL SALES	DSM Revenue - Commercial	(22,261)	(22,261)	-	-	-	-	-	-	(22,261)
4421000	COMMERCIAL SALES	DSM Revenue - Small Commercial	(2,967)	(2,967)	-	-	-	-	-	-	(2,967)
4421000	COMMERCIAL SALES	DSM Revenue - Large Commercial	(32)	(32)	-	-	-	-	-	-	(32)
4421000	COMMERCIAL SALES	Blue Sky Revenue - Commercial	(1,227)	(1,227)	-	-	-	-	-	-	(1,227)
4421000	COMMERCIAL SALES	Other Cust Retail Revenue-Commercial	(28)	(28)	-	-	-	-	-	-	(28)
<b>4421000 Total</b>			<b>(1,547,128)</b>	<b>(34,148)</b>	<b>(479,425)</b>	<b>(108,077)</b>	<b>(118,108)</b>	<b>(732,845)</b>	<b>(43,891)</b>		<b>(30,633)</b>
4422000	IND SLS/EXCL IRRIG	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	(6,456)	(6,456)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	(12,626)	(12,626)	-	-	-	-	(12,626)	-	-
4422000	IND SLS/EXCL IRRIG	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	(119,716)	(119,716)	(119,716)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	(339,029)	(339,029)	-	-	-	(339,029)	-	-	-
4422000	IND SLS/EXCL IRRIG	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	(50,059)	(50,059)	-	(50,059)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	(335,300)	(335,300)	-	-	(335,300)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	(91,306)	(91,306)	-	-	(91,306)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	SPECIAL CONTRACTS-SITUS	(95,566)	(95,566)	-	-	-	-	(95,566)	-	-
4422000	IND SLS/EXCL IRRIG	SPECIAL CONTRACTS-SITUS	(134,133)	(134,133)	-	-	-	(134,133)	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial-Alt Revenue Program Adjs	1,495	1,495	-	1,495	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Acctg Adjustments	4	4	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Acctg Adjustments	(13)	(13)	-	-	-	-	(13)	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Acctg Adjustments	1,119	1,119	1,119	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Acctg Adjustments	258	258	-	-	-	258	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Acctg Adjustments	2,461	2,461	-	2,461	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Acctg Adjustments	(1,869)	(1,869)	-	-	(1,869)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Acctg Adjustments	(2,735)	(2,735)	-	-	-	(2,735)	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Adj - Deferred NPC Me	(28)	(28)	-	(28)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial Revenue Adj - Deferred NPC Me	234	234	-	-	234	-	-	-	-
4422000	IND SLS/EXCL IRRIG	UNBILLED REVENUE - INDUSTRIAL	103	103	103	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	UNBILLED REVENUE - INDUSTRIAL	6,112	6,112	-	-	-	-	6,112	-	-
4422000	IND SLS/EXCL IRRIG	UNBILLED REVENUE - INDUSTRIAL	861	861	861	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	UNBILLED REVENUE - INDUSTRIAL	6,231	6,231	-	-	-	6,231	-	-	-
4422000	IND SLS/EXCL IRRIG	UNBILLED REVENUE - INDUSTRIAL	(411)	(411)	-	(411)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	UNBILLED REVENUE - INDUSTRIAL	(3,365)	(3,365)	-	-	(3,365)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	UNBILLED REVENUE - INDUSTRIAL	1,398	1,398	-	-	1,398	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial - Income Tax Deferral Adjs	295	295	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial - Income Tax Deferral Adjs	128	128	-	-	-	-	128	-	-
4422000	IND SLS/EXCL IRRIG	Industrial - Income Tax Deferral Adjs	(64)	(64)	(64)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial - Income Tax Deferral Adjs	(0)	(0)	-	-	-	(0)	-	-	-
4422000	IND SLS/EXCL IRRIG	Industrial - Income Tax Deferral Adjs	(3,945)	(3,945)	-	-	(3,945)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	Solar Feed-in Revenue - Industrial	(2,646)	(2,646)	-	-	-	-	-	-	(2,646)
4422000	IND SLS/EXCL IRRIG	Community Solar Revenue-Industrial	(12)	(12)	-	-	-	-	-	-	(12)
4422000	IND SLS/EXCL IRRIG	DSM Revenue - Industrial	(7,319)	(7,319)	-	-	-	-	-	-	(7,319)
4422000	IND SLS/EXCL IRRIG	DSM Revenue - Small Industrial	(793)	(793)	-	-	-	-	-	-	(793)
4422000	IND SLS/EXCL IRRIG	DSM Revenue - Large Industrial	(1,080)	(1,080)	-	-	-	-	-	-	(1,080)
4422000	IND SLS/EXCL IRRIG	Blue Sky Revenue - Industrial	(559)	(559)	-	-	-	-	-	-	(559)
4422000	IND SLS/EXCL IRRIG	Other Cust Retail Revenue-Industrial	(12)	(12)	-	-	-	-	-	-	(12)
<b>4422000 Total</b>			<b>(1,188,343)</b>	<b>(6,054)</b>	<b>(117,800)</b>	<b>(46,542)</b>	<b>(434,153)</b>	<b>(469,408)</b>	<b>(101,965)</b>		<b>(12,421)</b>
4423000	INDUST SALES-IRRIG	INDUSTRIAL SALES - IRRIGATION	(12,481)	(12,481)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	INDUSTRIAL SALES - IRRIGATION	(53,994)	(53,994)	-	-	-	-	(53,994)	-	-



**Electric Operations Revenue**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	OR	(27,651)		(27,651)						
4423000	INDUST SALES-IRRIG	UT	(16,307)					(16,307)			
4423000	INDUST SALES-IRRIG	WA	(13,135)			(13,135)					
4423000	INDUST SALES-IRRIG	WYP	(1,601)				(1,601)				
4423000	INDUST SALES-IRRIG	WYU	(508)				(508)				
4423000	INDUST SALES-IRRIG	CA	454	454							
4423000	INDUST SALES-IRRIG	IDU	39	39					39		
4423000	INDUST SALES-IRRIG	OR	(13)		(13)						
4423000	INDUST SALES-IRRIG	UT	(0)					(0)			
4423000	INDUST SALES-IRRIG	WYP	(15)				(15)				
4423000	INDUST SALES-IRRIG	WA	886			886					
4423000	INDUST SALES-IRRIG	CA	20	20							
4423000	INDUST SALES-IRRIG	IDU	196						196		
4423000	INDUST SALES-IRRIG	OR	144		144						
4423000	INDUST SALES-IRRIG	UT	6	6				6			
4423000	INDUST SALES-IRRIG	WA	466			466					
4423000	INDUST SALES-IRRIG	WYP	(9)				(9)				
4423000	INDUST SALES-IRRIG	UT	(91)					(91)			
4423000	INDUST SALES-IRRIG	WA	(6)			(6)					
4423000	INDUST SALES-IRRIG	WYP	1				1				
4423000	INDUST SALES-IRRIG	CA	76	76							
4423000	INDUST SALES-IRRIG	IDU	(22)						(22)		
4423000	INDUST SALES-IRRIG	OR	(181)		(181)						
4423000	INDUST SALES-IRRIG	UT	(24)					(24)			
4423000	INDUST SALES-IRRIG	WA	(1,346)			(1,346)					
4423000	INDUST SALES-IRRIG	WYP	(61)				(61)				
4423000	INDUST SALES-IRRIG	WYU	(2)				(2)				
4423000	INDUST SALES-IRRIG	OTHER	(177)								(177)
4423000	INDUST SALES-IRRIG	OTHER	(2)								(2)
4423000	INDUST SALES-IRRIG	OTHER	(2,782)								(2,782)
4423000	INDUST SALES-IRRIG	OTHER	(1)								(1)
4423000	INDUST SALES-IRRIG	OTHER	(3)								(3)
4423000	INDUST SALES-IRRIG	OTHER	(11,932)	(11,932)	(27,700)	(13,135)	(2,196)	(16,416)	(53,781)		(2,966)
4441000	PUB ST/HWY LIGHT	CA	(424)	(424)							
4441000	PUB ST/HWY LIGHT	IDU	(513)						(513)		
4441000	PUB ST/HWY LIGHT	OR	(6,206)		(6,206)						
4441000	PUB ST/HWY LIGHT	UT	(7,837)					(7,837)			
4441000	PUB ST/HWY LIGHT	WA	(1,182)			(1,182)					
4441000	PUB ST/HWY LIGHT	WYP	(1,555)				(1,555)				
4441000	PUB ST/HWY LIGHT	WYU	(338)				(338)				
4441000	PUB ST/HWY LIGHT	CA	4	4							
4441000	PUB ST/HWY LIGHT	IDU	3						3		
4441000	PUB ST/HWY LIGHT	OR	17		17						
4441000	PUB ST/HWY LIGHT	UT	22					22			
4441000	PUB ST/HWY LIGHT	WA	49			49					
4441000	PUB ST/HWY LIGHT	WYU	(10)				(10)				
4441000	PUB ST/HWY LIGHT	UT	(23)					(23)			
4441000	PUB ST/HWY LIGHT	CA	28	28							
4441000	PUB ST/HWY LIGHT	IDU	(2)						(2)		
4441000	PUB ST/HWY LIGHT	OR	(169)		(169)						
4441000	PUB ST/HWY LIGHT	UT	276					276			
4441000	PUB ST/HWY LIGHT	WA	54			54					
4441000	PUB ST/HWY LIGHT	WYP	(88)				(88)				
4441000	PUB ST/HWY LIGHT	WYU	51					51			
4441000	PUB ST/HWY LIGHT	CA	8	8							0
4441000	PUB ST/HWY LIGHT	IDU	0								
4441000	PUB ST/HWY LIGHT	OR	(1)		(1)						
4441000	PUB ST/HWY LIGHT	UT	(0)						(0)		
4441000	PUB ST/HWY LIGHT	WA	(7)								(7)



**Electric Operations Revenue**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	OTHER	(30)								(30)
4441000	PUB ST/HWY LIGHT	OTHER	(0)								(0)
4441000	DSM Revenue - Street/Hwy Lighting	OTHER	(326)								(326)
4441000	Other Cust Retail Revenue-St/Hwy Lighting	OTHER	(0)								(0)
<b>4441000 Total</b>			<b>(18,198)</b>	<b>(384)</b>	<b>(6,360)</b>	<b>(1,078)</b>	<b>(1,946)</b>	<b>(7,563)</b>	<b>(512)</b>	<b>(14,224)</b>	<b>(355)</b>
4471000	ON-SYS WHOLE-FIRM	FERC	(14,224)								
4471000	ON-SYS WHOLE-FIRM	UT	77								
<b>4471000 Total</b>			<b>(14,147)</b>							<b>(14,224)</b>	
4471300	POST MERGER FIRM	SG	(13,687)	(210)	(3,562)	(1,080)	(2,002)	(6,022)	(807)	(4)	
<b>4471300 Total</b>			<b>(13,687)</b>	<b>(210)</b>	<b>(3,562)</b>	<b>(1,080)</b>	<b>(2,002)</b>	<b>(6,022)</b>	<b>(807)</b>	<b>(4)</b>	
4471400	S/T FIRM WHOLESale	SG	(389,394)	(5,984)	(101,330)	(30,731)	(56,950)	(171,323)	(22,964)	(110)	
4471400	S/T FIRM WHOLESale	SG	(35)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	
4471400	S/T FIRM WHOLESale	SG	3,081	47	802	243	451	1,355	182	1	
4471400	S/T FIRM WHOLESale	SG	230,005	3,534	59,853	18,152	33,639	101,197	13,564	65	
4471400	S/T FIRM WHOLESale	SG	(7,504)	(115)	(1,953)	(592)	(1,097)	(3,301)	(443)	(2)	
4471400	S/T FIRM WHOLESale	SG	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	
4471400	S/T FIRM WHOLESale	SG	(304)	(5)	(79)	(24)	(45)	(134)	(18)	(0)	
4471400	S/T FIRM WHOLESale	SG	(47)	(1)	(12)	(4)	(7)	(21)	(3)	(0)	
4471400	S/T FIRM WHOLESale	SG	(6,662)	(102)	(1,734)	(526)	(974)	(2,931)	(393)	(2)	
<b>4471400 Total</b>			<b>(170,863)</b>	<b>(2,626)</b>	<b>(44,463)</b>	<b>(13,485)</b>	<b>(24,989)</b>	<b>(75,175)</b>	<b>(10,077)</b>	<b>(48)</b>	
4472000	SLS FOR RESL-SURP	SG	12,287	189	3,197	970	1,797	5,406	725	3	
4472000	SLS FOR RESL-SURP	SG	31	0	8	2	4	14	2	0	
4472000	SLS FOR RESL-SURP	SG	(93,197)	(1,432)	(24,252)	(7,355)	(13,630)	(41,004)	(5,496)	(26)	
4472000	SLS FOR RESL-SURP	SG	93,197	1,432	24,252	7,355	13,630	41,004	5,496	26	
<b>4472000 Total</b>			<b>12,318</b>	<b>189</b>	<b>3,205</b>	<b>972</b>	<b>1,801</b>	<b>5,419</b>	<b>726</b>	<b>3</b>	
4475000	OFF-SYS - NON FIRM	SE	4,130	60	1,037	311	660	1,791	271	1	
<b>4475000 Total</b>			<b>4,130</b>	<b>60</b>	<b>1,037</b>	<b>311</b>	<b>660</b>	<b>1,791</b>	<b>271</b>	<b>1</b>	
4476100	BOOKOUTS NETTED-GAIN	SG	(9,640)	(148)	(2,509)	(761)	(1,410)	(4,241)	(569)	(3)	
<b>4476100 Total</b>			<b>(9,640)</b>	<b>(148)</b>	<b>(2,509)</b>	<b>(761)</b>	<b>(1,410)</b>	<b>(4,241)</b>	<b>(569)</b>	<b>(3)</b>	
4476200	TRADING NETTED-GAINS	SG	(299)	(5)	(78)	(24)	(44)	(132)	(18)	(0)	
<b>4476200 Total</b>			<b>(299)</b>	<b>(5)</b>	<b>(78)</b>	<b>(24)</b>	<b>(44)</b>	<b>(132)</b>	<b>(18)</b>	<b>(0)</b>	
4479000	TRANS SRVC	FERC	(84)								(84)
<b>4479000 Total</b>			<b>(84)</b>								<b>(84)</b>
4501000	FORF DISC/INT-RES	CA	(176)	(176)							
4501000	FORF DISC/INT-RES	IDU	(220)						(220)		
4501000	FORF DISC/INT-RES	OR	(3,029)		(3,029)						
4501000	FORF DISC/INT-RES	UT	(2,368)					(2,368)			
4501000	FORF DISC/INT-RES	WA	(578)			(578)					
4501000	FORF DISC/INT-RES	WYP	(414)				(414)				
4501000	FORF DISC/INT-RES	WYU	(47)				(47)				
<b>4501000 Total</b>			<b>(6,832)</b>	<b>(176)</b>	<b>(3,029)</b>	<b>(578)</b>	<b>(461)</b>	<b>(2,368)</b>	<b>(220)</b>		
4502000	FORF DISC/INT-COMM	CA	(50)	(50)							
4502000	FORF DISC/INT-COMM	IDU	(28)						(28)		
4502000	FORF DISC/INT-COMM	OR	(780)		(780)						
4502000	FORF DISC/INT-COMM	UT	(664)					(664)			
4502000	FORF DISC/INT-COMM	WA	(138)			(138)					
4502000	FORF DISC/INT-COMM	WYP	(105)				(105)				
4502000	FORF DISC/INT-COMM	WYU	(14)				(14)				
<b>4502000 Total</b>			<b>(1,780)</b>	<b>(50)</b>	<b>(780)</b>	<b>(138)</b>	<b>(119)</b>	<b>(664)</b>	<b>(28)</b>		
4503000	FORF DISC/INT-IND	CA	(28)	(28)							
4503000	FORF DISC/INT-IND	IDU	(83)						(83)		
4503000	FORF DISC/INT-IND	OR	(260)		(260)						
4503000	FORF DISC/INT-IND	UT	(198)					(198)			
4503000	FORF DISC/INT-IND	WA	(33)			(33)					
4503000	FORF DISC/INT-IND	WYP	(48)				(48)				
4503000	FORF DISC/INT-IND	WYU	(23)				(23)				
<b>4503000 Total</b>			<b>(674)</b>	<b>(28)</b>	<b>(260)</b>	<b>(33)</b>	<b>(72)</b>	<b>(198)</b>	<b>(83)</b>		
4504000	GOVT MUNI/ALL OTH	CA	(1)	(1)							
4504000	GOVT MUNI/ALL OTH	IDU	(5)						(5)		



**Electric Operations Revenue**

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4504000	GOVT MUNI/ALL OTH	OR	(45)	(45)							
4504000	GOVT MUNI/ALL OTH	UT	(80)	(80)				(80)			
4504000	GOVT MUNI/ALL OTH	WA	(2)	(2)							
4504000	GOVT MUNI/ALL OTH	WYP	4	4							
4504000	GOVT MUNI/ALL OTH	WYU	(0)	(0)							
<b>4504000 Total</b>			<b>(130)</b>	<b>(130)</b>	<b>(1)</b>	<b>(45)</b>	<b>(2)</b>	<b>(80)</b>	<b>(5)</b>		
4511000	ACCOUNT SERV CHG	CA	(425)	(425)							
4511000	ACCOUNT SERV CHG	IDU	(40)	(40)					(40)		
4511000	ACCOUNT SERV CHG	OR	(2,749)	(2,749)							
4511000	ACCOUNT SERV CHG	UT	(2,620)	(2,620)				(2,620)			
4511000	ACCOUNT SERV CHG	WA	(69)	(69)							
4511000	ACCOUNT SERV CHG	WYP	(99)	(99)							
4511000	ACCOUNT SERV CHG	WYU	(7)	(7)							
4511000	ACCOUNT SERV CHG	CA	(11)	(11)							
4511000	ACCOUNT SERV CHG	IDU	(36)	(36)					(36)		
4511000	ACCOUNT SERV CHG	OR	(320)	(320)							
4511000	ACCOUNT SERV CHG	UT	(561)	(561)							
4511000	ACCOUNT SERV CHG	WA	(65)	(65)							
4511000	ACCOUNT SERV CHG	WYP	(86)	(86)							
4511000	ACCOUNT SERV CHG	WYU	(9)	(9)							
<b>4511000 Total</b>			<b>(7,099)</b>	<b>(7,099)</b>	<b>(134)</b>	<b>(3,069)</b>	<b>(201)</b>	<b>(3,181)</b>	<b>(76)</b>		
4512000	TAMPER/RECONNECT	CA	(1)	(1)							
4512000	TAMPER/RECONNECT	IDU	(0)	(0)					(0)		
4512000	TAMPER/RECONNECT	OR	(5)	(5)							
4512000	TAMPER/RECONNECT	SO	(0)	(0)					(0)		
4512000	TAMPER/RECONNECT	UT	(3)	(3)					(3)		
4512000	TAMPER/RECONNECT	WA	(2)	(2)							
4512000	TAMPER/RECONNECT	WYP	(1)	(1)							
4512000	TAMPER/RECONNECT	WYU	(0)	(0)							
<b>4512000 Total</b>			<b>(15)</b>	<b>(15)</b>	<b>(6)</b>	<b>(2)</b>	<b>(2)</b>	<b>(5)</b>	<b>(0)</b>		
4513000	OTHER	CA	(60)	(60)							
4513000	OTHER	IDU	(13)	(13)					(13)		
4513000	OTHER	OR	(359)	(359)							
4513000	OTHER	SO	(25)	(25)					(25)		
4513000	OTHER	UT	(713)	(713)					(713)		
4513000	OTHER	WA	(11)	(11)							
4513000	OTHER	WYP	(80)	(80)							
4513000	OTHER	WYU	(11)	(11)							
4513000	OTHER	CA	(2)	(2)							
4513000	OTHER	OR	(14)	(14)							
4513000	OTHER	UT	(412)	(412)					(412)		
4513000	OTHER	WA	(29)	(29)							
<b>4513000 Total</b>			<b>(1,731)</b>	<b>(1,731)</b>	<b>(63)</b>	<b>(380)</b>	<b>(43)</b>	<b>(1,136)</b>	<b>(14)</b>		
4514100	ENERGY FINANSWER	UT	(1)	(1)					(1)		
<b>4514100 Total</b>			<b>(1)</b>	<b>(1)</b>				<b>(1)</b>			
4530000	SLS WATER & W PWR	SG	(54)	(54)					(54)		
<b>4530000 Total</b>			<b>(54)</b>	<b>(54)</b>	<b>(1)</b>	<b>(14)</b>	<b>(4)</b>	<b>(24)</b>	<b>(3)</b>		
4541000	RENTS - COMMON	CA	(2)	(2)							
4541000	RENTS - COMMON	IDU	(1)	(1)					(1)		
4541000	RENTS - COMMON	OR	(854)	(854)							
4541000	RENTS - COMMON	SG	(368)	(368)					(368)		
4541000	RENTS - COMMON	SO	(1,856)	(1,856)					(1,856)		
4541000	RENTS - COMMON	UT	(879)	(879)					(879)		
4541000	RENTS - COMMON	WA	(11)	(11)							
4541000	RENTS - COMMON	WYP	(14)	(14)							
4541000	RENTS - COMMON	WYU	(18)	(18)							
4541000	RENTS - COMMON	CA	(523)	(523)							
4541000	RENTS - COMMON	IDU	(167)	(167)							
4541000	RENTS - COMMON	OR	(2,664)	(2,664)							
4541000	RENTS - COMMON	UT	(1,940)	(1,940)					(1,940)		



**Electric Operations Revenue**  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	WA	(679)	(679)	-	(679)	-	-	-	-	-
4541000	RENTS - COMMON	WYP	(332)	(332)	-	(332)	-	-	-	-	-
4541000	RENTS - COMMON	CA	(1)	(1)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	IDU	(5)	(5)	-	-	-	-	(5)	-	-
4541000	RENTS - COMMON	OR	(11)	(11)	(11)	-	-	-	-	-	-
4541000	RENTS - COMMON	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4541000	RENTS - COMMON	UT	(1)	(1)	-	-	-	(1)	-	-	-
4541000	RENTS - COMMON	WA	(0)	(0)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	CA	(7)	(7)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OR	(68)	(68)	(68)	-	-	-	-	-	-
4541000	RENTS - COMMON	UT	(277)	(277)	-	-	-	(277)	-	-	-
4541000	RENTS - COMMON	WA	(8)	(8)	-	(8)	-	-	-	-	-
4541000	RENTS - COMMON	WYP	(42)	(42)	-	-	(42)	-	-	-	-
4541000	RENTS - COMMON	CA	(0)	(0)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OR	2	2	2	-	-	-	-	-	-
4541000	RENTS - COMMON	UT	13	13	-	-	-	13	-	-	-
4541000	RENTS - COMMON	WA	(2)	(2)	-	(2)	-	-	-	-	-
4541000	RENTS - COMMON	WYP	(1)	(1)	-	-	(1)	-	-	-	-
4541000	RENTS - COMMON	SG	(184)	(184)	(48)	(15)	(27)	(81)	(11)	(0)	(0)
4541000	RENTS - COMMON	SG	(203)	(203)	(53)	(16)	(30)	(89)	(12)	(0)	(0)
4541000	RENTS - COMMON	SG	(1,210)	(1,210)	(315)	(95)	(177)	(532)	(71)	(0)	(0)
4541000	RENTS - COMMON	SO	(46)	(46)	(12)	(4)	(6)	(20)	(3)	(0)	(0)
4541000	RENTS - COMMON	UT	(422)	(422)	-	-	-	(422)	-	-	-
4541000	RENTS - COMMON	SG	(50)	(50)	(13)	(4)	(7)	(22)	(3)	(0)	(0)
4541000	RENTS - COMMON	SO	(81)	(81)	(22)	(6)	(11)	(35)	(5)	(0)	(0)
4541000	RENTS - COMMON	SO	(8)	(8)	(2)	(1)	(1)	(4)	(0)	(0)	(0)
4541000	RENTS - COMMON	OR	(42)	(42)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	IDU	(12)	(12)	-	-	-	-	(12)	-	-
4541000	RENTS - COMMON	OR	(372)	(372)	(372)	-	-	-	-	-	-
4541000	RENTS - COMMON	UT	(25)	(25)	-	-	-	(25)	-	-	-
4541000	RENTS - COMMON	WA	(52)	(52)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	WYP	(9)	(9)	-	-	(9)	-	-	-	-
4541000	RENTS - COMMON	SG	(38)	(38)	(10)	(3)	(6)	(17)	(2)	(0)	(0)
4541000	RENTS - COMMON	SO	(627)	(627)	(170)	(48)	(85)	(274)	(36)	(0)	(0)
4541000	RENTS - COMMON	UT	(7)	(7)	-	-	-	(7)	-	-	-
4541000 Total			(14,104)	(14,104)	(5,212)	(1,114)	(1,069)	(5,586)	(457)	(1)	(1)
4542000	RENTS - NON COMMON	UT	2	2	-	-	-	2	-	-	-
4542000 Total			2	2	-	-	-	2	-	-	-
4543000	MCIFOGWIRE REVENUES	SG	(3,351)	(3,351)	(51)	(872)	(264)	(490)	(1,474)	(198)	(1)
4543000 Total			(3,351)	(3,351)	(51)	(872)	(264)	(490)	(1,474)	(198)	(1)
4545000	VERT BRIDGE REVENUES	SG	(6)	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)
4545000 Total			(6)	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)
4561100	Other Wheeling Rev	SG	(1,901)	(1,901)	(29)	(495)	(150)	(278)	(836)	(112)	(1)
4561100	Other Wheeling Rev	SG	(975)	(975)	(15)	(254)	(77)	(143)	(429)	(57)	(0)
4561100	Other Wheeling Rev	SG	(462)	(462)	(7)	(120)	(36)	(67)	(203)	(27)	(0)
4561100	Other Wheeling Rev	SG	(1,938)	(1,938)	(30)	(504)	(153)	(284)	(853)	(114)	(1)
4561100	Other Wheeling Rev	SG	(3,008)	(3,008)	(46)	(783)	(237)	(440)	(1,323)	(177)	(1)
4561100	Other Wheeling Rev	SG	(1,808)	(1,808)	(28)	(471)	(143)	(264)	(796)	(107)	(1)
4561100	Other Wheeling Rev	SG	(4,007)	(4,007)	(62)	(1,043)	(316)	(586)	(1,763)	(236)	(1)
4561100	Other Wheeling Rev	SG	(5)	(5)	(0)	(1)	(0)	(2)	(0)	(0)	(0)
4561100	Other Wheeling Rev	SG	(3)	(3)	(0)	(1)	(0)	(1)	(0)	(0)	(0)
4561100	Other Wheeling Rev	SG	(36)	(36)	(1)	(9)	(3)	(5)	(16)	(2)	(0)
4561100	Other Wheeling Rev	SG	(906)	(906)	(14)	(236)	(71)	(132)	(399)	(53)	(0)
4561100	Other Wheeling Rev	SG	(139)	(139)	(2)	(36)	(11)	(20)	(61)	(8)	(0)
4561100	Other Wheeling Rev	SG	(578)	(578)	(9)	(150)	(46)	(85)	(254)	(34)	(0)
4561100 Total			(15,766)	(15,766)	(242)	(4,103)	(1,244)	(2,306)	(6,937)	(930)	(4)
4561910	S/T FIRM WHEEL REV	SG	(2,794)	(2,794)	(43)	(727)	(220)	(409)	(1,229)	(165)	(1)
4561910 Total			(2,794)	(2,794)	(43)	(727)	(220)	(409)	(1,229)	(165)	(1)
4561920	L/T FIRM WHEEL REV	SG	(15,314)	(15,314)	(235)	(3,985)	(1,209)	(2,240)	(6,738)	(903)	(4)



**Electric Operations Revenue**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561920	L/T FIRM WHEEL REV	SG	(7,678)	(118)	(1,998)	(606)	(1,123)	(3,378)	(453)	(2)	-
4561920	PRE-MERGER FIRM WHEELING	SG	(22,516)	(346)	(5,859)	(1,777)	(3,293)	(9,907)	(1,328)	(6)	-
4561920	L/T FIRM WHEEL REV	SG	(32,870)	(505)	(8,554)	(2,594)	(4,807)	(14,462)	(1,938)	(9)	-
4561920	Transmission Point-to-Point Revenue	SG	(78,378)	(1,204)	(20,396)	(6,186)	(11,463)	(34,484)	(4,622)	(22)	-
4561920 Total			(14,357)	(209)	(3,604)	(1,079)	(2,294)	(6,225)	(942)	(5)	-
4561930	NON-FIRM WHEEL REV	SE	(201)	(3)	(50)	(15)	(32)	(87)	(13)	(0)	-
4561930	NON-FIRM WHEEL REV	SE	(14,558)	(212)	(3,654)	(1,094)	(2,326)	(6,312)	(955)	(5)	-
4561930 Total			(417)	(6)	(108)	(33)	(61)	(183)	(25)	(0)	-
4561990	TRANSMN REV/REFUND	SG	(417)	(6)	(108)	(33)	(61)	(183)	(25)	(0)	-
4561990 Total			(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
4562100	USE OF FACIL REV	SG	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
4562100 Total			(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
4562300	EIM - MISCELLANEOUS	SG	(16,506)	(252)	(4,263)	(1,241)	(2,546)	(7,232)	(966)	(5)	-
4562310	EIM Rev-Forecasting Fee: Pac to TC	SG	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4562310 Total			(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4562400	M&S INVENTORY SALES	OR	(0)	-	(0)	-	-	-	-	-	-
4562400	M&S INVENTORY SALES	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4562400	M&S INVENTORY SALES	SO	(4,420)	(98)	(1,200)	(339)	(597)	(1,931)	(254)	(1)	-
4562400	M&S INVENTORY SALES	UT	(193)	-	-	-	-	(193)	-	-	-
4562400 Total			(4,613)	(98)	(1,200)	(339)	(597)	(2,124)	(254)	(1)	-
4562500	M&S INV COST OF SALE	UT	4,945	-	-	-	-	4,945	-	-	-
4562500 Total			4,945	-	-	-	-	4,945	-	-	-
4562700	Renewable Energy Credit Sales-Deferral	SG	1,132	17	295	89	166	498	67	0	-
4562700	Renewable Energy Credit Sales-Deferral	SG	(837)	(13)	(218)	(66)	(122)	(368)	(49)	(0)	-
4562700	Renewable Energy Credit Sales	SG	(4,408)	(68)	(1,147)	(348)	(645)	(1,940)	(260)	(1)	-
4562700	Renwbl En Cr Sls-Amt	OTHER	1,245	-	-	-	-	-	-	-	1,245
4562700	REC Sales - Wind Wake Loss Indemnity	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
4562700 Total			(2,874)	(63)	(1,072)	(325)	(603)	(1,813)	(243)	(1)	1,245
4562800	CA GHG Allowance Revenues	OTHER	(12,784)	-	-	-	-	-	-	-	(12,784)
4562800	CA GHG Allowance Revenues - Deferral	OTHER	12,784	-	-	-	-	-	-	-	12,784
4562800	CA GHG Allowance Revenues - Amortz	OTHER	(12,105)	-	-	-	-	-	-	-	(12,105)
4562800	CA GHG Allow Revenues - SOMAH Amortz	OTHER	(150)	-	-	-	-	-	-	-	(150)
4562800 Total			(12,255)	-	-	-	-	-	-	-	(12,255)
4563500	Oth Elec Rev-Def Trn	OR	10,088	-	10,088	-	-	-	-	-	-
4563500	Oth Elec Rev-Def Trn	OR	(6,953)	-	(6,953)	-	-	-	-	-	-
4563500 Total			3,135	-	3,135	-	-	-	-	-	-
Grand Total			(5,065,709)	(103,453)	(1,362,833)	(334,954)	(717,182)	(2,137,100)	(298,728)	(14,399)	(97,062)

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 2 Operations & Maintenance Expense**

*Page 1-13: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.2 – Operations & Maintenance Expense'*



**Operations & Maintenance Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	SG	17,711	272	4,609	1,398	2,590	7,792	1,045	5	-
5000000 Total			17,711	272	4,609	1,398	2,590	7,792	1,045	5	-
5001000	OPER SUPV & ENG	SG	114	2	30	9	17	50	7	0	-
5001000 Total			114	2	30	9	17	50	7	0	-
5010000	FUEL CONSUMED	SE	3,309	48	831	249	529	1,435	217	1	-
5010000 Total			3,309	48	831	249	529	1,435	217	1	-
5011000	FUEL CONSUMED-COAL	SE	704,731	10,249	176,898	52,980	112,616	305,545	46,214	230	-
5011000 Total			704,731	10,249	176,898	52,980	112,616	305,545	46,214	230	-
5011200	FUEL - OVRBDN AMORT	IDU	115	-	-	-	-	-	115	-	-
5011200 Total			115	-	-	-	-	-	115	-	-
5011500	FUEL REG CST DFRL AM	CA	0	0	0	0	0	0	0	0	0
5011500 Total			0	0	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	OR	1,656	-	1,656	-	-	-	-	-	-
5011500 Total			1,656	-	1,656	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	SE	(1,147)	(17)	(288)	(86)	(183)	(497)	(75)	(0)	-
5011500 Total			(1,147)	(17)	(288)	(86)	(183)	(497)	(75)	(0)	-
5011500	FUEL REG CST DFRL AM	WA	1	-	-	1	-	-	-	-	-
5011500 Total			1	-	-	1	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	WYP	2,371	-	-	-	2,371	-	-	-	-
5011500 Total			2,371	-	-	-	2,371	-	-	-	-
5011500	FUEL REG CST DFRL AM	SE	2,881	(16)	1,368	(85)	2,187	(497)	(75)	(0)	-
5011500 Total			2,881	(16)	1,368	(85)	2,187	(497)	(75)	(0)	-
5012000	FUEL HAND-COAL	SE	10,160	148	2,550	764	1,624	4,405	666	3	-
5012000 Total			10,160	148	2,550	764	1,624	4,405	666	3	-
5013000	START UP FUEL - GAS	SE	294	4	74	22	47	128	19	0	-
5013000 Total			294	4	74	22	47	128	19	0	-
5013500	FUEL CONSUMED-GAS	SE	7,470	109	1,875	562	1,194	3,239	490	2	-
5013500 Total			7,470	109	1,875	562	1,194	3,239	490	2	-
5014000	FUEL CONSUMED-DIESEL	SE	11	0	3	1	2	5	1	0	-
5014000 Total			11	0	3	1	2	5	1	0	-
5014500	START UP FUEL-DIESEL	SE	5,344	78	1,341	402	854	2,317	350	2	-
5014500 Total			5,344	78	1,341	402	854	2,317	350	2	-
5015000	FUEL CONS-RES DISP	SE	133	2	33	10	21	58	9	0	-
5015000 Total			133	2	33	10	21	58	9	0	-
5015100	ASH & ASH BYPRD SALE	SE	0	0	0	0	0	0	0	0	0
5015100 Total			0	0	0	0	0	0	0	0	0
5020000	STEAM EXPENSES	SG	45,228	695	11,770	3,569	6,615	19,899	2,667	13	-
5020000 Total			45,228	695	11,770	3,569	6,615	19,899	2,667	13	-
5022000	STM EXP - FLYASH	SG	4,790	74	1,247	378	701	2,108	283	1	-
5022000 Total			4,790	74	1,247	378	701	2,108	283	1	-
5023000	STM EXP BOTTOM ASH	SG	647	10	168	51	95	285	38	0	-
5023000 Total			647	10	168	51	95	285	38	0	-
5024000	STM EXP SCRUBBER	SG	7,824	120	2,036	617	1,144	3,442	461	2	-
5024000 Total			7,824	120	2,036	617	1,144	3,442	461	2	-
5029000	STM EXP - OTHER	SG	21,760	334	5,663	1,717	3,183	9,574	1,283	6	-
5029000 Total			21,760	334	5,663	1,717	3,183	9,574	1,283	6	-
5030000	STEAM FROM OTHER SOURCES	SE	4,837	70	1,214	364	773	2,097	317	2	-
5030000 Total			4,837	70	1,214	364	773	2,097	317	2	-
5050000	ELECTRIC EXPENSES	SG	1,531	24	398	121	224	673	90	0	-
5050000 Total			1,531	24	398	121	224	673	90	0	-
5051000	ELEC EXP GENERAL	SG	2	0	0	0	0	1	0	0	0
5051000 Total			2	0	0	0	0	1	0	0	0
5060000	MISC STEAM PWR EXP	SG	48,918	752	12,730	3,861	7,154	21,523	2,885	14	-
5060000 Total			48,918	752	12,730	3,861	7,154	21,523	2,885	14	-
5061000	MISC STM EXP - CON	SG	1,270	20	330	100	186	559	75	0	-
5061000 Total			1,270	20	330	100	186	559	75	0	-
5061100	MISC STM EXP PLCLU	SG	1,374	21	358	108	201	605	81	0	-
5061100 Total			1,374	21	358	108	201	605	81	0	-
5061300	MISC STM EXP COMPT	SG	413	6	108	33	60	182	24	0	-
5061300 Total			413	6	108	33	60	182	24	0	-
5061400	MISC STM EXP OFFIC	SG	2,348	36	611	185	343	1,033	138	1	-
5061400 Total			2,348	36	611	185	343	1,033	138	1	-
5061500	MISC STM EXP COMM	SG	150	2	39	12	22	66	9	0	-
5061500 Total			150	2	39	12	22	66	9	0	-
5061600	MISC STM EXP FIRE	SG	51	1	13	4	7	23	3	0	-
5061600 Total			51	1	13	4	7	23	3	0	-
5062000	MISC STM - ENVRMNT	SG	3,543	54	922	280	518	1,559	209	1	-
5062000 Total			3,543	54	922	280	518	1,559	209	1	-



**Operations & Maintenance Expense**  
 Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5062000 Total			3,543	54	922	280	518	1,559	209	1	-
5063000	MISC STEAM JVA CR	SG	(40,549)	(623)	(10,552)	(3,200)	(5,930)	(17,840)	(2,391)	(11)	-
5063000 Total			(40,549)	(623)	(10,552)	(3,200)	(5,930)	(17,840)	(2,391)	(11)	-
5064000	MISC STM EXP RCRT	SG	25	0	6	2	4	11	1	0	-
5064000 Total			25	0	6	2	4	11	1	0	-
5065000	MISC STM EXP - SEC	SG	522	8	136	41	76	229	31	0	-
5065000 Total			522	8	136	41	76	229	31	0	-
5066000	MISC STM EXP -SFTY	SG	1,148	18	299	91	168	505	68	0	-
5066000 Total			1,148	18	299	91	168	505	68	0	-
5067000	MISC STM EXP TRNG	SG	4,849	75	1,262	383	709	2,133	286	1	-
5067000 Total			4,849	75	1,262	383	709	2,133	286	1	-
5069000	MISC STM EXP WTSPY	SG	192	3	50	15	28	84	11	0	-
5069000 Total			192	3	50	15	28	84	11	0	-
5069900	MISC STM EXP MISC	SG	2,789	43	726	220	408	1,227	164	1	-
5069900 Total			2,789	43	726	220	408	1,227	164	1	-
5070000	RENTS (STEAM GEN)	SG	492	8	128	39	72	217	29	0	-
5070000 Total			492	8	128	39	72	217	29	0	-
5100000	MNT SUPERV & ENG	SG	4,196	64	1,092	331	614	1,846	247	1	-
5100000 Total			4,196	64	1,092	331	614	1,846	247	1	-
5101000	MNTNCE SUPVSN & ENG	SG	3,097	48	806	244	453	1,363	183	1	-
5101000 Total			3,097	48	806	244	453	1,363	183	1	-
5110000	MNT OF STRUCTURES	SG	6,443	99	1,677	508	942	2,835	380	2	-
5110000 Total			6,443	99	1,677	508	942	2,835	380	2	-
5111000	MNT OF STRUCTURES	SG	4,864	75	1,266	384	711	2,140	287	1	-
5111000 Total			4,864	75	1,266	384	711	2,140	287	1	-
5111100	MNT STRCT PMP PLNT	SG	583	9	152	46	85	257	34	0	-
5111100 Total			583	9	152	46	85	257	34	0	-
5111200	MNT STRCT WASTE WT	SG	1,099	17	286	87	161	483	65	0	-
5111200 Total			1,099	17	286	87	161	483	65	0	-
5112000	STRUCTURAL SYSTEMS	SG	10,146	156	2,640	801	1,484	4,464	598	3	-
5112000 Total			10,146	156	2,640	801	1,484	4,464	598	3	-
5114000	MNT OF STRCT CATH	SG	32	0	8	3	5	14	2	0	-
5114000 Total			32	0	8	3	5	14	2	0	-
5116000	MNT STRCT DAM RIVR	SG	121	2	32	10	18	53	7	0	-
5116000 Total			121	2	32	10	18	53	7	0	-
5117000	MNT STRCT FIRE PRT	SG	1,438	22	374	113	210	633	85	0	-
5117000 Total			1,438	22	374	113	210	633	85	0	-
5118000	MNT STRCT-GROUNDS	SG	804	12	209	63	118	354	47	0	-
5118000 Total			804	12	209	63	118	354	47	0	-
5119000	MNT OF STRCT-HVAC	SG	1,517	23	395	120	222	667	89	0	-
5119000 Total			1,517	23	395	120	222	667	89	0	-
5119900	MNT OF STRCT-MISC	SG	567	9	148	45	83	249	33	0	-
5119900 Total			567	9	148	45	83	249	33	0	-
5120000	MANT OF BOILER PLNT	SG	13,094	201	3,408	1,033	1,915	5,761	772	4	-
5120000 Total			13,094	201	3,408	1,033	1,915	5,761	772	4	-
5121000	MNT BOILR-AIR HTR	SG	6,702	103	1,744	529	980	2,949	395	2	-
5121000 Total			6,702	103	1,744	529	980	2,949	395	2	-
5121100	MNT BOILR-CHEM FD	SG	163	3	42	13	24	72	10	0	-
5121100 Total			163	3	42	13	24	72	10	0	-
5121200	MNT BOILR-CL HANDL	SG	4,562	70	1,187	360	667	2,007	269	1	-
5121200 Total			4,562	70	1,187	360	667	2,007	269	1	-
5121400	MNT BOIL-DEMNERLZ	SG	352	5	92	28	52	155	21	0	-
5121400 Total			352	5	92	28	52	155	21	0	-
5121500	MNT BOIL-EXTRC STM	SG	371	6	97	29	54	163	22	0	-
5121500 Total			371	6	97	29	54	163	22	0	-
5121600	MNT BOILR-FLYASH	SG	3,533	54	919	279	517	1,554	208	1	-
5121600 Total			3,533	54	919	279	517	1,554	208	1	-
5121700	MNT BOIL-FUEL OIL	SG	682	10	178	54	100	300	40	0	-
5121700 Total			682	10	178	54	100	300	40	0	-
5121800	MNT BOIL-FEEDWATR	SG	5,461	84	1,421	431	799	2,403	322	2	-
5121800 Total			5,461	84	1,421	431	799	2,403	322	2	-
5121900	MNT BOIL-FRZ PRTEC	SG	38	1	10	3	6	17	2	0	-
5121900 Total			38	1	10	3	6	17	2	0	-



**Operations & Maintenance Expense**

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121900 Total			38	1	10	3	6	17	2	0	-
5122000	MNT BOILR-AUX SYST	SG	885	14	230	70	129	389	52	0	-
5122000 Total			885	14	230	70	129	389	52	0	-
5122100	MNT BOILR-MAIN STM	SG	3,632	56	945	287	531	1,598	214	1	-
5122100 Total			3,632	56	945	287	531	1,598	214	1	-
5122200	MNT BOIL-PLVRZD CL	SG	7,890	121	2,053	623	1,154	3,471	465	2	-
5122200 Total			7,890	121	2,053	623	1,154	3,471	465	2	-
5122300	MNT BOIL-PRECIP/BAG	SG	3,215	49	837	254	470	1,414	190	1	-
5122300 Total			3,215	49	837	254	470	1,414	190	1	-
5122400	MNT BOIL-PRTRT WTR	SG	492	8	128	39	72	216	29	0	-
5122400 Total			492	8	128	39	72	216	29	0	-
5122500	MNT BOIL-RV OSMSIS	SG	97	1	25	8	14	43	6	0	-
5122500 Total			97	1	25	8	14	43	6	0	-
5122600	MNT BOIL-RHEAT ST	SG	486	7	127	38	71	214	29	0	-
5122600 Total			486	7	127	38	71	214	29	0	-
5122800	MNT BOIL-SOOTBLWG	SG	2,076	32	540	164	304	913	122	1	-
5122800 Total			2,076	32	540	164	304	913	122	1	-
5122900	MNT BOILR-SCRUBBER	SG	7,611	117	1,981	601	1,113	3,349	449	2	-
5122900 Total			7,611	117	1,981	601	1,113	3,349	449	2	-
5123000	MNT BOILR-BOTM ASH	SG	2,678	41	697	211	392	1,178	158	1	-
5123000 Total			2,678	41	697	211	392	1,178	158	1	-
5123100	MNT BOIL-WTR TRMT	SG	279	4	72	22	41	123	16	0	-
5123100 Total			279	4	72	22	41	123	16	0	-
5123200	MNT BOIL-CNTL SUPT	SG	636	10	166	50	93	280	38	0	-
5123200 Total			636	10	166	50	93	280	38	0	-
5123300	MAINT GEO GATH SYS	SG	243	4	63	19	35	107	14	0	-
5123300 Total			243	4	63	19	35	107	14	0	-
5123400	MAINT OF BOILERS	SG	3,126	48	813	247	457	1,375	184	1	-
5123400 Total			3,126	48	813	247	457	1,375	184	1	-
5124000	MNT BOILR-CONTROLS	SG	1,327	20	345	105	194	584	78	0	-
5124000 Total			1,327	20	345	105	194	584	78	0	-
5125000	MNT BOILER-DRAFT	SG	2,991	46	778	236	437	1,316	176	1	-
5125000 Total			2,991	46	778	236	437	1,316	176	1	-
5126000	MNT BOILR-FIRESIDE	SG	2,633	40	685	208	385	1,158	155	1	-
5126000 Total			2,633	40	685	208	385	1,158	155	1	-
5127000	MNT BLR-BEARNG WTR	SG	171	3	44	13	25	75	10	0	-
5127000 Total			171	3	44	13	25	75	10	0	-
5128000	MNT BOILR WTR/STMD	SG	8,733	134	2,273	689	1,277	3,843	515	2	-
5128000 Total			8,733	134	2,273	689	1,277	3,843	515	2	-
5129000	MNT BOIL-COMP AIR	SG	264	4	69	21	39	116	16	0	-
5129000 Total			264	4	69	21	39	116	16	0	-
5129900	MAINT BOILER-MISC	SG	4,617	71	1,201	364	675	2,031	272	1	-
5129900 Total			4,617	71	1,201	364	675	2,031	272	1	-
5130000	MAINT ELEC PLANT	SG	2,317	36	603	183	339	1,020	137	1	-
5130000 Total			2,317	36	603	183	339	1,020	137	1	-
5131000	MAINT ELEC AC	SG	16,595	255	4,319	1,310	2,427	7,301	979	5	-
5131000 Total			16,595	255	4,319	1,310	2,427	7,301	979	5	-
5131100	MAINT/LUBE-OIL SYS	SG	655	10	170	52	96	288	39	0	-
5131100 Total			655	10	170	52	96	288	39	0	-
5131300	MAINT/PREVENT ROUT	SG	4	0	1	0	1	2	0	0	-
5131300 Total			4	0	1	0	1	2	0	0	-
5131400	MAINT/MAIN TURBINE	SG	13,159	202	3,424	1,039	1,925	5,790	776	4	-
5131400 Total			13,159	202	3,424	1,039	1,925	5,790	776	4	-
5132000	MAINT ALARMS/INFO	SG	1,550	24	403	122	227	682	91	0	-
5132000 Total			1,550	24	403	122	227	682	91	0	-
5133000	MAINT/AIR-COOL-CON	SG	51	1	13	4	7	23	3	0	-
5133000 Total			51	1	13	4	7	23	3	0	-
5134000	MAINT/COMPNT COOL	SG	212	3	55	17	31	93	13	0	-
5134000 Total			212	3	55	17	31	93	13	0	-
5135000	MAINT/COMPNT AUXIL	SG	968	15	252	76	142	426	57	0	-
5135000 Total			968	15	252	76	142	426	57	0	-
5137000	MAINT-COOLING TOWR	SG	1,409	22	367	111	206	620	83	0	-
5137000 Total			1,409	22	367	111	206	620	83	0	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5137000 Total			1,409	22	367	111	206	620	83	0	-
5138000	MAINT-CIRCUL WATER	SG	1,811	28	471	143	265	797	107	1	-
5138000 Total			1,811	28	471	143	265	797	107	1	-
5139000	MAINT-ELECT - DC	SG	366	6	95	29	54	161	22	0	-
5139000 Total			366	6	95	29	54	161	22	0	-
5139900	MNT ELEC PLT-MISC	SG	412	6	107	33	60	181	24	0	-
5139900 Total			412	6	107	33	60	181	24	0	-
5140000	MAINT MISC STM PLN	SG	3,842	59	1,000	303	562	1,690	227	1	-
5140000 Total			3,842	59	1,000	303	562	1,690	227	1	-
5141000	MISC STM-COMP AIR	SG	1,379	21	359	109	202	607	81	0	-
5141000 Total			1,379	21	359	109	202	607	81	0	-
5142000	MISC STM PLT-CONSU	SG	4	0	1	0	1	2	0	0	-
5142000 Total			4	0	1	0	1	2	0	0	-
5144000	MISC STM PLNT-LAB	SG	335	5	87	26	49	147	20	0	-
5144000 Total			335	5	87	26	49	147	20	0	-
5145000	MAINT MISC-SM TOOL	SG	520	8	135	41	76	229	31	0	-
5145000 Total			520	8	135	41	76	229	31	0	-
5146000	MAINT/PAGING SYS	SG	205	3	53	16	30	90	12	0	-
5146000 Total			205	3	53	16	30	90	12	0	-
5147000	MAINT/PLANT EQUIP	SG	1,331	20	346	105	195	586	79	0	-
5147000 Total			1,331	20	346	105	195	586	79	0	-
5148000	MAINT/PLT-VEHICLES	SG	1,658	25	432	131	243	730	98	0	-
5148000 Total			1,658	25	432	131	243	730	98	0	-
5149000	MAINT MISC-OTHER	SG	69	1	18	5	10	30	4	0	-
5149000 Total			69	1	18	5	10	30	4	0	-
5149500	MAINT STM PLT-ENV AM	SG	1,014	16	264	80	148	446	60	0	-
5149500 Total	Environmental Cost Amortization		1,014	16	264	80	148	446	60	0	-
5350000	OPER SUPERV & ENG	SG-P	8,085	124	2,104	638	1,183	3,557	477	2	-
5350000 Total			8,085	124	2,104	638	1,183	3,557	477	2	-
5350000	OPER SUPERV & ENG	SG-U	1,377	21	358	109	201	606	81	0	-
5350000 Total			1,377	21	358	109	201	606	81	0	-
5350000 Total			9,463	145	2,462	747	1,384	4,163	558	3	-
5360000	WATER FOR POWER	SG-P	36	1	9	3	5	16	2	0	-
5360000 Total			36	1	9	3	5	16	2	0	-
5370000	HYDRAULIC EXPENSES	SG-P	2,311	36	601	182	338	1,017	136	1	-
5370000 Total			2,311	36	601	182	338	1,017	136	1	-
5371000	HYDRO/FISH & WILD	SG-P	599	9	156	47	88	264	35	0	-
5371000 Total			599	9	156	47	88	264	35	0	-
5371000	HYDRO/FISH & WILD	SG-U	113	2	29	9	17	50	7	0	-
5371000 Total			712	11	185	56	104	313	42	0	-
5372000	HYDRO/HATCHERY EXP	SG-P	129	2	33	10	19	57	8	0	-
5372000 Total			129	2	33	10	19	57	8	0	-
5374000	HYDRO/OTH REC FAC	SG-P	182	3	47	14	27	80	11	0	-
5374000 Total			182	3	47	14	27	80	11	0	-
5374000	HYDRO/OTH REC FAC	SG-U	24	0	6	2	4	11	1	0	-
5374000 Total			206	3	54	16	30	91	12	0	-
5379000	HYDRO EXPENSE-OTH	SG-P	540	8	141	43	79	238	32	0	-
5379000 Total			716	11	186	56	105	315	42	0	-
5390000	MSC HYD PWR GEN EX	SG-P	11,932	183	3,105	942	1,745	5,250	704	3	-
5390000 Total			8,106	125	2,109	640	1,186	3,567	478	2	-
5390000	MSC HYD PWR GEN EX	SG-U	20,039	308	5,215	1,581	2,931	8,816	1,182	6	-
5390000 Total			1,639	25	426	129	240	721	97	0	-
5400000	RENTS (HYDRO GEN)	SG-U	58	1	15	5	8	25	3	0	-
5400000 Total			1,696	26	441	134	248	746	100	0	-
5410000	MNT SUPERV & ENG	SG-P	0	0	0	0	0	0	0	0	-
5410000 Total			0	0	0	0	0	0	0	0	-
5420000	MAINT OF STRUCTURE	SG-P	626	10	163	49	92	275	37	0	-
5420000 Total			647	10	168	51	95	285	38	0	-
5430000	MNT DAMS & WTR SYS	SG-P	1,096	17	285	86	160	482	65	0	-
5430000 Total			674	10	176	53	99	297	40	0	-
5430000	MNT DAMS & WTR SYS	SG-U	1,770	27	461	140	259	779	104	1	-
5430000 Total			65	1	17	5	9	28	4	0	-
5440000	MAINT OF ELEC PLNT	SG-U	65	1	17	5	9	28	4	0	-
5440000 Total			65	1	17	5	9	28	4	0	-
5441000	PRIME MOVERS & GEN	SG-P	968	15	252	76	142	426	57	0	-
5441000 Total			968	15	252	76	142	426	57	0	-



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5441000	PRIME MOVERS & GEN	SG-U	208	3	54	16	30	92	12	0	-
<b>5441000 Total</b>			<b>1,177</b>	<b>18</b>	<b>306</b>	<b>93</b>	<b>172</b>	<b>518</b>	<b>69</b>	<b>0</b>	<b>-</b>
5442000	ACCESS ELEC EQUIP	SG-P	651	10	169	51	95	286	38	0	-
5442000	ACCESS ELEC EQUIP	SG-U	121	2	31	10	18	53	7	0	-
<b>5442000 Total</b>			<b>772</b>	<b>12</b>	<b>201</b>	<b>61</b>	<b>113</b>	<b>340</b>	<b>46</b>	<b>0</b>	<b>-</b>
5450000	MNT MISC HYDRO PLT	SG-P	7	0	2	1	1	3	0	0	-
<b>5450000 Total</b>			<b>7</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>-</b>
5451000	MNT-FISH/WILDLIFE	SG-P	986	15	256	78	144	434	58	0	-
<b>5451000 Total</b>			<b>986</b>	<b>15</b>	<b>256</b>	<b>78</b>	<b>144</b>	<b>434</b>	<b>58</b>	<b>0</b>	<b>-</b>
5454000	MAINT-OTH REC FAC	SG-P	0	0	0	0	0	0	0	0	-
<b>5454000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
5455000	MAINT-RDS/TRAIL/BR	SG-P	1,095	17	285	86	160	482	65	0	-
5455000	MAINT-RDS/TRAIL/BR	SG-U	315	5	82	25	46	139	19	0	-
<b>5455000 Total</b>			<b>1,410</b>	<b>22</b>	<b>367</b>	<b>111</b>	<b>206</b>	<b>620</b>	<b>83</b>	<b>0</b>	<b>-</b>
5459000	MAINT HYDRO-OTHER	SG-P	1,545	24	402	122	226	680	91	0	-
5459000	MAINT HYDRO-OTHER	SG-U	364	6	95	29	53	160	21	0	-
<b>5459000 Total</b>			<b>1,910</b>	<b>29</b>	<b>497</b>	<b>151</b>	<b>279</b>	<b>840</b>	<b>113</b>	<b>0</b>	<b>-</b>
5459500	MAINT OF HYDRO PLT-E	SG-P	66	1	17	5	10	29	4	0	-
<b>5459500 Total</b>	Environmental Cost Amortization		<b>66</b>	<b>1</b>	<b>17</b>	<b>5</b>	<b>10</b>	<b>29</b>	<b>4</b>	<b>0</b>	<b>-</b>
5460000	OPER SUPERV & ENG	SG	356	5	93	28	52	157	21	0	-
<b>5460000 Total</b>			<b>356</b>	<b>5</b>	<b>93</b>	<b>28</b>	<b>52</b>	<b>157</b>	<b>21</b>	<b>0</b>	<b>-</b>
5471000	NATURAL GAS	SE	280,208	4,075	70,336	21,065	44,777	121,488	18,375	91	-
<b>5471000 Total</b>			<b>280,208</b>	<b>4,075</b>	<b>70,336</b>	<b>21,065</b>	<b>44,777</b>	<b>121,488</b>	<b>18,375</b>	<b>91</b>	<b>-</b>
5480000	GENERATION EXP	SG	17,254	265	4,490	1,362	2,523	7,591	1,018	5	-
<b>5480000 Total</b>			<b>17,254</b>	<b>265</b>	<b>4,490</b>	<b>1,362</b>	<b>2,523</b>	<b>7,591</b>	<b>1,018</b>	<b>5</b>	<b>-</b>
5490000	MIS OTH PWR GEN EX	OR	103	-	103	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	SG	7,712	119	2,007	609	1,128	3,393	455	2	-
<b>5490000 Total</b>			<b>7,815</b>	<b>119</b>	<b>2,110</b>	<b>609</b>	<b>1,128</b>	<b>3,393</b>	<b>455</b>	<b>2</b>	<b>-</b>
5500000	RENTS (OTHER GEN)	OR	384	-	384	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	SG	2,850	44	742	225	417	1,254	168	1	-
<b>5500000 Total</b>			<b>3,234</b>	<b>44</b>	<b>1,126</b>	<b>225</b>	<b>417</b>	<b>1,254</b>	<b>168</b>	<b>1</b>	<b>-</b>
5520000	MAINT OF STRUCTURE	SG	2,374	36	618	187	347	1,045	140	1	-
<b>5520000 Total</b>			<b>2,374</b>	<b>36</b>	<b>618</b>	<b>187</b>	<b>347</b>	<b>1,045</b>	<b>140</b>	<b>1</b>	<b>-</b>
5530000	MNT GEN & ELEC PLT	SG	12,239	188	3,185	966	1,790	5,385	722	3	-
<b>5530000 Total</b>			<b>12,239</b>	<b>188</b>	<b>3,185</b>	<b>966</b>	<b>1,790</b>	<b>5,385</b>	<b>722</b>	<b>3</b>	<b>-</b>
5540000	MNT MSC OTH PWR GN	SG	1,183	18	308	93	173	521	70	0	-
<b>5540000 Total</b>			<b>1,183</b>	<b>18</b>	<b>308</b>	<b>93</b>	<b>173</b>	<b>521</b>	<b>70</b>	<b>0</b>	<b>-</b>
5546000	MISC PLANT EQUIP	SG	25	0	7	2	4	11	1	0	-
<b>5546000 Total</b>			<b>25</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>-</b>
5549500	MAINT OF OTH PWR PLT	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
5549500	MAINT OF OTH PWR PLT	SG	1,793	28	467	141	262	789	106	1	-
<b>5549500 Total</b>			<b>1,789</b>	<b>27</b>	<b>466</b>	<b>141</b>	<b>262</b>	<b>787</b>	<b>106</b>	<b>1</b>	<b>-</b>
5552400	RENEW ENRGY CR PURCH	OTHER	930	-	-	-	-	-	-	-	930
<b>5552400 Total</b>			<b>930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>930</b>
5552500	OTH/INT/REC/DEL	SE	(15,254)	(222)	(3,829)	(1,147)	(2,438)	(6,614)	(1,000)	(5)	-
<b>5552500 Total</b>			<b>(15,254)</b>	<b>(222)</b>	<b>(3,829)</b>	<b>(1,147)</b>	<b>(2,438)</b>	<b>(6,614)</b>	<b>(1,000)</b>	<b>(5)</b>	<b>-</b>
5552700	PURCH POWER-UT SITUS	UT	4,880	-	-	-	-	4,880	-	-	-
<b>5552700 Total</b>			<b>4,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,880</b>	<b>-</b>	<b>-</b>	<b>-</b>
5555700	NPC Deferral Mchms	OTHER	(52,470)	-	-	-	-	-	-	-	(52,470)
<b>5555700 Total</b>			<b>(52,470)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(52,470)</b>
5555900	Short-Term Firm Whls	SG	452,961	6,961	117,872	35,748	66,247	199,292	26,713	128	-
<b>5555900 Total</b>	Short-Term Firm Wholesale Purchases		<b>452,961</b>	<b>6,961</b>	<b>117,872</b>	<b>35,748</b>	<b>66,247</b>	<b>199,292</b>	<b>26,713</b>	<b>128</b>	<b>-</b>
5556200	TRADING NETTED-LOSS	SG	55	1	14	4	8	24	3	0	-
<b>5556200 Total</b>			<b>55</b>	<b>1</b>	<b>14</b>	<b>4</b>	<b>8</b>	<b>24</b>	<b>3</b>	<b>0</b>	<b>-</b>
5556300	FIRM ENERGY PURCH	SG	410,073	6,302	106,712	32,363	59,974	180,422	24,184	116	-
<b>5556300 Total</b>			<b>410,073</b>	<b>6,302</b>	<b>106,712</b>	<b>32,363</b>	<b>59,974</b>	<b>180,422</b>	<b>24,184</b>	<b>116</b>	<b>-</b>
5556400	FIRM DEMAND PURCH	SG	41,665	640	10,842	3,288	6,094	18,332	2,457	12	-
<b>5556400 Total</b>			<b>41,665</b>	<b>640</b>	<b>10,842</b>	<b>3,288</b>	<b>6,094</b>	<b>18,332</b>	<b>2,457</b>	<b>12</b>	<b>-</b>
5556700	POST-MERG FIRM PUR	SG	(178,064)	(2,736)	(46,337)	(14,053)	(26,042)	(78,344)	(10,501)	(50)	-
<b>5556700 Total</b>			<b>(178,064)</b>	<b>(2,736)</b>	<b>(46,337)</b>	<b>(14,053)</b>	<b>(26,042)</b>	<b>(78,344)</b>	<b>(10,501)</b>	<b>(50)</b>	<b>-</b>
5556710	EIM - FIRM PURCHASES	SG	(31,580)	(485)	(8,218)	(2,492)	(4,619)	(13,895)	(1,862)	(9)	-
<b>5556710 Total</b>	EIM - FIRM PURCHASES/DEMAND & ENERGY		<b>(31,580)</b>	<b>(485)</b>	<b>(8,218)</b>	<b>(2,492)</b>	<b>(4,619)</b>	<b>(13,895)</b>	<b>(1,862)</b>	<b>(9)</b>	<b>-</b>



**Operations & Maintenance Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
55600000	SYS CTRL & LD DISP	SG	771	12	201	61	113	339	45	0	-
<b>55600000 Total</b>			<b>771</b>	<b>12</b>	<b>201</b>	<b>61</b>	<b>113</b>	<b>339</b>	<b>45</b>	<b>0</b>	<b>-</b>
55700000	OTHER EXPENSES	SE	10	0	3	1	2	4	1	0	-
55700000	OTHER EXPENSES	SG	38,259	588	9,956	3,019	5,956	16,833	2,256	11	-
<b>55700000 Total</b>			<b>38,269</b>	<b>588</b>	<b>9,958</b>	<b>3,020</b>	<b>5,957</b>	<b>16,837</b>	<b>2,257</b>	<b>11</b>	<b>-</b>
55790000	OTH EXP-ST SITUS ACT	IDU	3,700	-	-	-	-	-	3,700	-	-
55790000	OTH EXP-ST SITUS ACT	OR	2,535	-	-	-	-	-	-	-	-
<b>55790000 Total</b>			<b>6,235</b>	<b>-</b>	<b>2,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,700</b>	<b>-</b>	<b>-</b>
55791000	OTH EXP-LIQ DAMAGE	UT	35	-	-	-	-	-	35	-	-
55791000	OTH EXP-LIQ DAMAGE	WYU	54	-	-	-	54	-	-	-	-
<b>55791000 Total</b>			<b>89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>-</b>	<b>35</b>	<b>-</b>	<b>-</b>
56000000	OPER SUPERV & ENG	SG	7,361	113	1,915	581	1,077	3,239	434	2	-
<b>56000000 Total</b>			<b>7,361</b>	<b>113</b>	<b>1,915</b>	<b>581</b>	<b>1,077</b>	<b>3,239</b>	<b>434</b>	<b>2</b>	<b>-</b>
56120000	LD - MONITOR & OPER	SG	7,814	120	2,033	617	1,143	3,438	461	2	-
<b>56120000 Total</b>			<b>7,814</b>	<b>120</b>	<b>2,033</b>	<b>617</b>	<b>1,143</b>	<b>3,438</b>	<b>461</b>	<b>2</b>	<b>-</b>
56140000	SCHED. SYS CTR & DSP	SG	408	6	106	32	60	179	24	0	-
<b>56140000 Total</b>			<b>408</b>	<b>6</b>	<b>106</b>	<b>32</b>	<b>60</b>	<b>179</b>	<b>24</b>	<b>0</b>	<b>-</b>
56140100	EIM - SCHEDULING,SYS	SG	843	13	219	67	123	371	50	0	-
<b>56140100 Total</b>			<b>843</b>	<b>13</b>	<b>219</b>	<b>67</b>	<b>123</b>	<b>371</b>	<b>50</b>	<b>0</b>	<b>-</b>
56150000	REL PLAN & STDS DEV	SG	1,962	30	511	155	287	863	116	1	-
<b>56150000 Total</b>			<b>1,962</b>	<b>30</b>	<b>511</b>	<b>155</b>	<b>287</b>	<b>863</b>	<b>116</b>	<b>1</b>	<b>-</b>
56160000	TRANS SVC STUDIES	SG	82	1	21	6	12	36	5	0	-
<b>56160000 Total</b>			<b>82</b>	<b>1</b>	<b>21</b>	<b>6</b>	<b>12</b>	<b>36</b>	<b>5</b>	<b>0</b>	<b>-</b>
56170000	GEN INTERCNCCT STUD	SG	505	8	131	40	74	222	30	0	-
<b>56170000 Total</b>			<b>505</b>	<b>8</b>	<b>131</b>	<b>40</b>	<b>74</b>	<b>222</b>	<b>30</b>	<b>0</b>	<b>-</b>
56180000	REL PLN & STAND SVCS	SG	8,801	135	2,290	695	1,287	3,872	519	2	-
<b>56180000 Total</b>			<b>8,801</b>	<b>135</b>	<b>2,290</b>	<b>695</b>	<b>1,287</b>	<b>3,872</b>	<b>519</b>	<b>2</b>	<b>-</b>
56200000	STATION EXP(TRANS)	SG	3,124	48	813	247	457	1,375	184	1	-
<b>56200000 Total</b>			<b>3,124</b>	<b>48</b>	<b>813</b>	<b>247</b>	<b>457</b>	<b>1,375</b>	<b>184</b>	<b>1</b>	<b>-</b>
56300000	OVERHEAD LINE EXP	SG	1,090	17	284	86	159	479	64	0	-
<b>56300000 Total</b>			<b>1,090</b>	<b>17</b>	<b>284</b>	<b>86</b>	<b>159</b>	<b>479</b>	<b>64</b>	<b>0</b>	<b>-</b>
56500000	TRNS ELEC BY OTHERS	SG	154	2	40	12	22	68	9	0	-
<b>56500000 Total</b>			<b>154</b>	<b>2</b>	<b>40</b>	<b>12</b>	<b>22</b>	<b>68</b>	<b>9</b>	<b>0</b>	<b>-</b>
56500100	EIM - TRANSM OF ELEC	SG	2,054	32	534	162	300	904	121	1	-
<b>56500100 Total</b>			<b>2,054</b>	<b>32</b>	<b>534</b>	<b>162</b>	<b>300</b>	<b>904</b>	<b>121</b>	<b>1</b>	<b>-</b>
56510000	S/T FIRM WHEELING	SG	7,452	115	1,939	588	1,090	3,279	439	2	-
<b>56510000 Total</b>			<b>7,452</b>	<b>115</b>	<b>1,939</b>	<b>588</b>	<b>1,090</b>	<b>3,279</b>	<b>439</b>	<b>2</b>	<b>-</b>
56525000	NON-FIRM WHEEL EXP	SE	4,935	72	1,239	371	789	2,140	324	2	-
<b>56525000 Total</b>			<b>4,935</b>	<b>72</b>	<b>1,239</b>	<b>371</b>	<b>789</b>	<b>2,140</b>	<b>324</b>	<b>2</b>	<b>-</b>
56546000	POST-MRG WHEEL EXP	SG	131,231	2,017	34,150	10,357	19,193	57,738	7,739	37	-
<b>56546000 Total</b>			<b>131,231</b>	<b>2,017</b>	<b>34,150</b>	<b>10,357</b>	<b>19,193</b>	<b>57,738</b>	<b>7,739</b>	<b>37</b>	<b>-</b>
56600000	MISC TRANS EXPENSE	SG	3,000	46	781	237	439	1,320	177	1	-
<b>56600000 Total</b>			<b>3,000</b>	<b>46</b>	<b>781</b>	<b>237</b>	<b>439</b>	<b>1,320</b>	<b>177</b>	<b>1</b>	<b>-</b>
56600100	MISC TRANS EXPENSE	SG	6	0	2	1	1	3	0	0	-
<b>56600100 Total</b>			<b>6</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>-</b>
56700000	RENDS-TRANSMISSION	SG	2,244	34	584	177	328	987	132	1	-
<b>56700000 Total</b>			<b>2,244</b>	<b>34</b>	<b>584</b>	<b>177</b>	<b>328</b>	<b>987</b>	<b>132</b>	<b>1</b>	<b>-</b>
56800000	MNT SUPERV & ENG	SG	1,304	20	339	103	191	574	77	0	-
<b>56800000 Total</b>			<b>1,304</b>	<b>20</b>	<b>339</b>	<b>103</b>	<b>191</b>	<b>574</b>	<b>77</b>	<b>0</b>	<b>-</b>
56900000	MAINT OF STRUCTURE	SG	105	2	27	8	15	46	6	0	-
<b>56900000 Total</b>			<b>105</b>	<b>2</b>	<b>27</b>	<b>8</b>	<b>15</b>	<b>46</b>	<b>6</b>	<b>0</b>	<b>-</b>
56920000	MAINT-COMP SW TRANS	SG	951	15	247	75	139	418	56	0	-
<b>56920000 Total</b>			<b>951</b>	<b>15</b>	<b>247</b>	<b>75</b>	<b>139</b>	<b>418</b>	<b>56</b>	<b>0</b>	<b>-</b>
56930000	MAINT-COM EQP TRANS	SG	4,732	73	1,231	373	692	2,082	279	1	-
<b>56930000 Total</b>			<b>4,732</b>	<b>73</b>	<b>1,231</b>	<b>373</b>	<b>692</b>	<b>2,082</b>	<b>279</b>	<b>1</b>	<b>-</b>
57000000	MAINT STATION EQUIP	SG	11,797	181	3,070	931	1,725	5,190	696	3	-
<b>57000000 Total</b>			<b>11,797</b>	<b>181</b>	<b>3,070</b>	<b>931</b>	<b>1,725</b>	<b>5,190</b>	<b>696</b>	<b>3</b>	<b>-</b>
57100000	MAINT OVHD LINES	SG	16,201	249	4,216	1,279	2,370	7,128	955	5	-
<b>57100000 Total</b>			<b>16,201</b>	<b>249</b>	<b>4,216</b>	<b>1,279</b>	<b>2,370</b>	<b>7,128</b>	<b>955</b>	<b>5</b>	<b>-</b>
57200000	MNT UNDERGRD LINES	SG	58	1	15	5	8	25	3	0	-
<b>57200000 Total</b>			<b>58</b>	<b>1</b>	<b>15</b>	<b>5</b>	<b>8</b>	<b>25</b>	<b>3</b>	<b>0</b>	<b>-</b>
57300000	MNT MISC-TRANS PLNT	SG	153	2	40	12	22	68	9	0	-
<b>57300000 Total</b>			<b>153</b>	<b>2</b>	<b>40</b>	<b>12</b>	<b>22</b>	<b>68</b>	<b>9</b>	<b>0</b>	<b>-</b>



**Operations & Maintenance Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5730000 Total</b>											
58000000	OPER SUPERV & ENG	CA	211	211	-	-	-	-	-	-	-
58000000	OPER SUPERV & ENG	IDU	26	-	-	-	-	-	-	-	-
58000000	OPER SUPERV & ENG	OR	385	-	385	-	-	-	-	-	-
58000000	OPER SUPERV & ENG	SNPD	8,248	287	2,217	507	815	3,999	423	-	-
58000000	OPER SUPERV & ENG	UT	411	-	-	-	-	411	-	-	-
58000000	OPER SUPERV & ENG	WA	113	-	-	113	-	-	-	-	-
58000000	OPER SUPERV & ENG	WYP	125	-	-	-	125	-	-	-	-
<b>5800000 Total</b>											
58100000	LOAD DISPATCHING	SNPD	12,160	424	3,268	747	1,202	5,896	624	-	-
<b>5810000 Total</b>											
58200000	STATION EXP(DIST)	CA	78	78	-	-	-	-	-	-	-
58200000	STATION EXP(DIST)	IDU	472	-	-	-	-	-	472	-	-
58200000	STATION EXP(DIST)	OR	883	-	883	-	-	-	-	-	-
58200000	STATION EXP(DIST)	SNPD	3	0	1	0	0	2	0	-	-
58200000	STATION EXP(DIST)	UT	2,156	-	-	-	-	2,156	-	-	-
58200000	STATION EXP(DIST)	WA	307	-	-	307	-	-	-	-	-
58200000	STATION EXP(DIST)	WYP	808	-	-	-	808	-	-	-	-
<b>5820000 Total</b>											
58300000	OVHD LINE EXPENSES	CA	293	293	-	-	-	-	-	-	-
58300000	OVHD LINE EXPENSES	IDU	314	-	-	-	-	-	314	-	-
58300000	OVHD LINE EXPENSES	OR	1,711	-	1,711	-	-	-	-	-	-
58300000	OVHD LINE EXPENSES	SNPD	0	0	0	0	0	0	0	-	-
58300000	OVHD LINE EXPENSES	UT	6,583	-	-	-	-	6,583	-	-	-
58300000	OVHD LINE EXPENSES	WA	252	-	-	252	-	-	-	-	-
58300000	OVHD LINE EXPENSES	WYP	646	-	-	-	-	-	-	-	-
58300000	OVHD LINE EXPENSES	WYU	156	-	-	-	156	-	-	-	-
<b>5830000 Total</b>											
58400000	UDRGRND LINE EXP	OR	0	-	-	-	-	-	-	-	-
58400000	UDRGRND LINE EXP	UT	0	-	-	-	-	-	-	-	-
<b>5840000 Total</b>											
58500000	STRT LGHT-SGNL SYS	SNPD	224	8	60	14	22	109	11	-	-
<b>5850000 Total</b>											
58600000	METER EXPENSES	CA	80	80	-	-	-	-	-	-	-
58600000	METER EXPENSES	IDU	183	-	-	-	-	-	-	-	-
58600000	METER EXPENSES	OR	652	-	652	-	-	-	-	-	-
58600000	METER EXPENSES	SNPD	13	0	3	1	1	6	1	-	-
58600000	METER EXPENSES	UT	807	-	-	-	-	807	-	-	-
58600000	METER EXPENSES	WA	315	-	-	315	-	-	-	-	-
58600000	METER EXPENSES	WYP	375	-	-	-	375	-	-	-	-
58600000	METER EXPENSES	WYU	101	-	-	-	101	-	-	-	-
<b>5860000 Total</b>											
58700000	CUST INSTL EXPENSE	CA	591	591	-	-	-	-	-	-	-
58700000	CUST INSTL EXPENSE	IDU	887	-	-	-	-	-	887	-	-
58700000	CUST INSTL EXPENSE	OR	5,763	-	5,763	-	-	-	-	-	-
58700000	CUST INSTL EXPENSE	UT	5,554	-	-	-	-	5,554	-	-	-
58700000	CUST INSTL EXPENSE	WA	1,189	-	-	1,189	-	-	-	-	-
58700000	CUST INSTL EXPENSE	WYP	1,177	-	-	-	1,177	-	-	-	-
58700000	CUST INSTL EXPENSE	WYU	108	-	-	-	108	-	-	-	-
<b>5870000 Total</b>											
58800000	MSC DISTR EXPENSES	CA	30	30	-	-	-	-	-	-	-
58800000	MSC DISTR EXPENSES	IDU	(49)	-	-	-	-	-	(49)	-	-
58800000	MSC DISTR EXPENSES	OR	64	-	64	-	-	-	-	-	-
58800000	MSC DISTR EXPENSES	SNPD	967	34	260	59	96	469	50	-	-
58800000	MSC DISTR EXPENSES	UT	(122)	-	-	-	-	(122)	-	-	-
58800000	MSC DISTR EXPENSES	WA	(17)	-	-	(17)	-	-	-	-	-
58800000	MSC DISTR EXPENSES	WYP	(113)	-	-	-	(113)	-	-	-	-
58800000	MSC DISTR EXPENSES	WYU	(109)	-	-	-	(109)	-	-	-	-
<b>5880000 Total</b>											
58900000	RENTS-DISTRIBUTION	CA	81	81	-	-	-	-	-	-	-
58900000	RENTS-DISTRIBUTION	IDU	35	-	-	-	-	-	-	-	-
58900000	RENTS-DISTRIBUTION	OR	1,568	-	1,568	-	-	-	-	-	-
58900000	RENTS-DISTRIBUTION	SNPD	3	0	1	0	0	1	0	-	-



**Operations & Maintenance Expense**  
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 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
58900000	RENDS-DISTRIBUTION	UT	477	477	-	-	-	477	-	-	-
58900000	RENDS-DISTRIBUTION	WA	151	151	-	151	-	-	-	-	-
58900000	RENDS-DISTRIBUTION	WYP	471	471	-	-	471	-	-	-	-
58900000	RENDS-DISTRIBUTION	WYU	89	89	-	-	89	-	-	-	-
<b>58900000 Total</b>			<b>2,874</b>	<b>81</b>	<b>1,569</b>	<b>151</b>	<b>560</b>	<b>478</b>	<b>35</b>		
59000000	MAINT SUPERV & ENG	CA	121	121	-	-	-	-	-	-	-
59000000	MAINT SUPERV & ENG	IDU	182	182	-	-	-	-	182	-	-
59000000	MAINT SUPERV & ENG	OR	923	923	-	923	-	-	-	-	-
59000000	MAINT SUPERV & ENG	SNPD	3,040	3,040	106	817	187	1,474	156	-	-
59000000	MAINT SUPERV & ENG	UT	1,422	1,422	-	-	-	1,422	-	-	-
59000000	MAINT SUPERV & ENG	WA	178	178	-	-	178	-	-	-	-
59000000	MAINT SUPERV & ENG	WYP	515	515	-	-	515	-	-	-	-
<b>59000000 Total</b>			<b>6,381</b>	<b>227</b>	<b>1,740</b>	<b>365</b>	<b>815</b>	<b>2,896</b>	<b>338</b>		
59100000	MAINT OF STRUCTURE	CA	44	44	-	-	-	-	-	-	-
59100000	MAINT OF STRUCTURE	IDU	142	142	-	-	-	-	142	-	-
59100000	MAINT OF STRUCTURE	OR	406	406	-	406	-	-	-	-	-
59100000	MAINT OF STRUCTURE	SNPD	127	127	4	34	8	61	7	-	-
59100000	MAINT OF STRUCTURE	UT	1,010	1,010	-	-	-	1,010	-	-	-
59100000	MAINT OF STRUCTURE	WA	117	117	-	-	117	-	-	-	-
59100000	MAINT OF STRUCTURE	WYP	402	402	-	-	402	-	-	-	-
59100000	MAINT OF STRUCTURE	WYU	110	110	-	-	110	-	-	-	-
<b>59100000 Total</b>			<b>2,359</b>	<b>49</b>	<b>441</b>	<b>125</b>	<b>524</b>	<b>1,071</b>	<b>149</b>		
59200000	MAINT STAT EQUIP	CA	257	257	-	-	-	-	-	-	-
59200000	MAINT STAT EQUIP	IDU	417	417	-	-	-	-	417	-	-
59200000	MAINT STAT EQUIP	OR	2,621	2,621	-	2,621	-	-	-	-	-
59200000	MAINT STAT EQUIP	SNPD	1,819	1,819	63	489	112	882	93	-	-
59200000	MAINT STAT EQUIP	UT	3,042	3,042	-	-	-	3,042	-	-	-
59200000	MAINT STAT EQUIP	WA	443	443	-	-	443	-	-	-	-
59200000	MAINT STAT EQUIP	WYP	1,011	1,011	-	-	1,011	-	-	-	-
59200000	MAINT STAT EQUIP	WYU	56	56	-	-	56	-	-	-	-
<b>59200000 Total</b>			<b>9,665</b>	<b>320</b>	<b>3,110</b>	<b>554</b>	<b>1,246</b>	<b>3,924</b>	<b>510</b>		
59300000	MAINT OVHD LINES	CA	11,443	11,443	-	-	-	-	-	-	-
59300000	MAINT OVHD LINES	IDU	2,666	2,666	-	-	-	-	2,666	-	-
59300000	MAINT OVHD LINES	OR	33,525	33,525	-	33,525	-	-	-	-	-
59300000	MAINT OVHD LINES	SNPD	2,246	2,246	78	604	138	222	115	-	-
59300000	MAINT OVHD LINES	UT	28,931	28,931	-	-	-	28,931	-	-	-
59300000	MAINT OVHD LINES	WA	4,872	4,872	-	-	4,872	-	-	-	-
59300000	MAINT OVHD LINES	WYP	4,767	4,767	-	-	4,767	-	-	-	-
59300000	MAINT OVHD LINES	WYU	747	747	-	-	747	-	-	-	-
<b>59300000 Total</b>			<b>89,197</b>	<b>11,521</b>	<b>34,129</b>	<b>5,010</b>	<b>5,736</b>	<b>30,020</b>	<b>2,781</b>		
59310000	MAINT O/H LINES-LB P	CA	(258)	(258)	-	-	-	-	-	-	-
59310000	MAINT O/H LINES-LB P	IDU	(190)	(190)	-	-	-	-	(190)	-	-
59310000	MAINT O/H LINES-LB P	OR	(1,186)	(1,186)	-	(1,186)	-	-	-	-	-
59310000	MAINT O/H LINES-LB P	SNPD	0	0	0	0	0	0	0	-	-
59310000	MAINT O/H LINES-LB P	UT	861	861	-	-	-	861	-	-	-
59310000	MAINT O/H LINES-LB P	WA	(38)	(38)	-	-	(38)	-	-	-	-
59310000	MAINT O/H LINES-LB P	WYP	264	264	-	-	264	-	-	-	-
59310000	MAINT O/H LINES-LB P	WYU	(547)	(547)	(258)	(1,186)	(38)	264	(190)	-	-
<b>59310000 Total</b>			<b>565</b>	<b>565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>861</b>	<b>(190)</b>		
59400000	MAINT UDGRND LINES	CA	902	902	-	-	-	-	902	-	-
59400000	MAINT UDGRND LINES	IDU	6,359	6,359	-	6,359	-	-	-	-	-
59400000	MAINT UDGRND LINES	OR	10	10	0	3	1	5	1	-	-
59400000	MAINT UDGRND LINES	SNPD	15,935	15,935	-	-	-	15,935	-	-	-
59400000	MAINT UDGRND LINES	UT	1,122	1,122	-	-	1,122	-	-	-	-
59400000	MAINT UDGRND LINES	WA	2147	2,147	-	-	2,147	-	-	-	-
59400000	MAINT UDGRND LINES	WYP	288	288	-	-	288	-	-	-	-
59400000	MAINT UDGRND LINES	WYU	27,327	27,327	565	6,361	1,122	2,435	902	-	-
<b>59400000 Total</b>			<b>1,003</b>	<b>1,003</b>	<b>35</b>	<b>270</b>	<b>62</b>	<b>15,940</b>	<b>51</b>		
59600000	MNT STR LGHT-SIG S	CA	72	72	-	-	-	-	-	-	-
59600000	MNT STR LGHT-SIG S	IDU	91	91	-	-	-	-	91	-	-
59600000	MNT STR LGHT-SIG S	OR	890	890	-	890	-	-	-	-	-
59600000	MNT STR LGHT-SIG S	UT	910	910	-	-	-	910	-	-	-



**Operations & Maintenance Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
59600000	MNT STR LGHT-SIG S	WA	87	-	-	87	-	-	-	-	-
59600000	MNT STR LGHT-SIG S	WYP	353	-	-	-	353	-	-	-	-
59600000	MNT STR LGHT-SIG S	WYU	101	-	-	-	101	-	-	-	-
<b>59600000 Total</b>			<b>2,504</b>	<b>72</b>	<b>890</b>	<b>87</b>	<b>454</b>	<b>910</b>	<b>91</b>		
59700000	MNT OF METERS	CA	17	-	-	-	-	-	-	-	-
59700000	MNT OF METERS	IDU	41	-	-	-	-	-	-	-	-
59700000	MNT OF METERS	OR	257	-	257	-	-	-	-	-	-
59700000	MNT OF METERS	SNPD	(98)	(3)	(26)	(6)	(10)	(47)	(5)	-	-
59700000	MNT OF METERS	UT	239	-	-	-	-	239	-	-	-
59700000	MNT OF METERS	WA	17	-	-	17	-	-	-	-	-
59700000	MNT OF METERS	WYP	37	-	-	-	37	-	-	-	-
59700000	MNT OF METERS	WYU	19	-	-	-	19	-	-	-	-
<b>59700000 Total</b>			<b>529</b>	<b>14</b>	<b>231</b>	<b>11</b>	<b>46</b>	<b>192</b>	<b>36</b>		
59800000	MNT MISC DIST PLNT	CA	78	-	-	-	-	-	-	-	-
59800000	MNT MISC DIST PLNT	IDU	65	-	-	-	-	-	-	-	-
59800000	MNT MISC DIST PLNT	OR	818	-	818	-	-	-	-	-	-
59800000	MNT MISC DIST PLNT	SNPD	2,233	78	600	137	221	1,083	115	-	-
59800000	MNT MISC DIST PLNT	UT	642	-	-	-	-	642	-	-	-
59800000	MNT MISC DIST PLNT	WA	89	-	-	89	-	-	-	-	-
59800000	MNT MISC DIST PLNT	WYP	303	-	-	-	303	-	-	-	-
<b>59800000 Total</b>			<b>4,228</b>	<b>156</b>	<b>1,418</b>	<b>226</b>	<b>524</b>	<b>1,725</b>	<b>179</b>		
59895000	MNT DIST PLNT-ENV AM	SNPD	2,228	78	599	137	220	1,081	114	-	-
<b>59895000 Total</b>	Environmental Cost Amortization		<b>2,228</b>	<b>78</b>	<b>599</b>	<b>137</b>	<b>220</b>	<b>1,081</b>	<b>114</b>		
90100000	SUPRV (CUST ACCT)	CN	2,282	55	713	158	169	1,091	96	-	-
90100000	SUPRV (CUST ACCT)	WYP	0	-	-	-	0	-	-	-	-
<b>90100000 Total</b>			<b>2,282</b>	<b>55</b>	<b>713</b>	<b>158</b>	<b>170</b>	<b>1,091</b>	<b>96</b>		
90200000	METER READING EXP	CA	395	-	-	-	-	-	-	-	-
90200000	METER READING EXP	CN	640	15	200	44	47	306	27	-	-
90200000	METER READING EXP	IDU	2,144	-	-	-	-	-	2,144	-	-
90200000	METER READING EXP	OR	4,669	-	4,669	-	-	-	-	-	-
90200000	METER READING EXP	UT	4,734	-	-	-	-	4,734	-	-	-
90200000	METER READING EXP	WA	693	-	-	693	-	-	-	-	-
90200000	METER READING EXP	WYP	1,102	-	-	-	1,102	-	-	-	-
90200000	METER READING EXP	WYU	219	-	-	-	219	-	-	-	-
<b>90200000 Total</b>			<b>14,596</b>	<b>411</b>	<b>4,869</b>	<b>737</b>	<b>1,368</b>	<b>5,040</b>	<b>2,171</b>		
90300000	CUST RCRD/COLL EXP	CN	1,105	26	345	77	82	528	46	-	-
<b>90300000 Total</b>			<b>1,105</b>	<b>26</b>	<b>345</b>	<b>77</b>	<b>82</b>	<b>528</b>	<b>46</b>		
90310000	CUST RCRD/CUST SYS	CN	2,320	56	725	161	172	1,109	97	-	-
90310000	CUST RCRD/CUST SYS	OR	21	-	21	-	-	-	-	-	-
<b>90310000 Total</b>			<b>2,341</b>	<b>56</b>	<b>746</b>	<b>161</b>	<b>172</b>	<b>1,109</b>	<b>97</b>		
90320000	CUST ACCTG/BILL	CN	9,398	225	2,936	651	698	4,493	395	-	-
90320000	CUST ACCTG/BILL	UT	(4)	-	-	-	-	(4)	-	-	-
<b>90320000 Total</b>			<b>9,393</b>	<b>225</b>	<b>2,936</b>	<b>651</b>	<b>698</b>	<b>4,489</b>	<b>395</b>		
90330000	CUST ACCTG/COLL	CA	83	-	-	-	-	-	-	-	-
90330000	CUST ACCTG/COLL	CN	13,963	335	4,362	968	1,036	6,676	586	-	-
90330000	CUST ACCTG/COLL	IDU	262	-	-	-	-	-	262	-	-
90330000	CUST ACCTG/COLL	OR	1,186	-	1,186	-	-	-	-	-	-
90330000	CUST ACCTG/COLL	UT	2,888	-	-	-	-	2,888	-	-	-
90330000	CUST ACCTG/COLL	WA	521	-	-	521	-	-	-	-	-
90330000	CUST ACCTG/COLL	WYP	498	-	-	-	498	-	-	-	-
90330000	CUST ACCTG/COLL	WYU	82	-	-	-	82	-	-	-	-
<b>90330000 Total</b>			<b>19,482</b>	<b>417</b>	<b>5,548</b>	<b>1,489</b>	<b>1,616</b>	<b>9,563</b>	<b>848</b>		
90350000	CUST ACCTG/REQ	CA	8	-	-	-	-	-	-	-	-
90350000	CUST ACCTG/REQ	IDU	12	-	-	-	-	-	12	-	-
90350000	CUST ACCTG/REQ	OR	110	-	110	-	-	-	-	-	-
90350000	CUST ACCTG/REQ	UT	52	-	-	-	-	52	-	-	-
90350000	CUST ACCTG/REQ	WA	14	-	-	14	-	-	-	-	-
90350000	CUST ACCTG/REQ	WYP	16	-	-	-	16	-	-	-	-
90350000	CUST ACCTG/REQ	WYU	5	-	-	-	5	-	-	-	-
<b>90350000 Total</b>			<b>217</b>	<b>8</b>	<b>110</b>	<b>14</b>	<b>21</b>	<b>52</b>	<b>12</b>		
90360000	CUST ACCTG/COMMON	CN	14,008	336	4,376	971	1,040	6,697	588	-	-
90360000	CUST ACCTG/COMMON	OR	18	-	18	-	-	-	-	-	-
<b>90360000 Total</b>			<b>14,027</b>	<b>336</b>	<b>4,395</b>	<b>971</b>	<b>1,040</b>	<b>6,697</b>	<b>588</b>		



**Operations & Maintenance Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9040000	UNCOLLECT ACCOUNTS	CA	673	673	673	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CN	988	988	24	309	69	73	473	42	-
9040000	UNCOLLECT ACCOUNTS	IDU	616	616	-	-	-	-	616	-	-
9040000	UNCOLLECT ACCOUNTS	OR	4,754	4,754	-	4,754	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	UT	3,921	3,921	-	-	-	3,921	-	-	-
9040000	UNCOLLECT ACCOUNTS	WA	1,257	1,257	-	1,257	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	WYP	1,016	1,016	-	-	1,016	-	-	-	-
<b>9040000 Total</b>			<b>13,225</b>	<b>697</b>	<b>5,063</b>	<b>1,325</b>	<b>1,089</b>	<b>4,393</b>	<b>657</b>	<b>0</b>	<b>0</b>
9042000	UNCOLL ACCTS-JOINT U	CA	20	20	20	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	IDU	0	0	-	-	-	-	-	0	-
9042000	UNCOLL ACCTS-JOINT U	OR	(120)	(120)	-	(120)	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	UT	(52)	(52)	-	-	-	(52)	-	-	-
9042000	UNCOLL ACCTS-JOINT U	WA	2	2	-	2	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	WYP	(6)	(6)	-	-	(6)	-	-	-	-
<b>9042000 Total</b>			<b>(156)</b>	<b>20</b>	<b>(120)</b>	<b>2</b>	<b>(6)</b>	<b>(52)</b>	<b>0</b>	<b>0</b>	<b>0</b>
9050000	MISC CUST ACCT EXP	CN	18	18	0	6	1	9	1	1	-
9050000	MISC CUST ACCT EXP	UT	330	330	-	-	-	330	-	-	-
<b>9050000 Total</b>			<b>348</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>339</b>	<b>1</b>	<b>1</b>	<b>0</b>
9070000	SUPRV (CUST SERV)	CN	7	7	0	2	0	0	3	0	-
9070000	SUPRV (CUST SERV)	OR	9	9	0	3	1	1	4	0	-
9080000	CUST ASSIST EXP	OR	1	1	-	1	-	-	-	-	-
9080000	CUST ASSIST EXP	UT	3	3	-	-	-	-	3	-	-
9080000	CUST ASSIST EXP	WA	8	8	-	-	8	-	-	-	-
9080000	CUST ASSIST EXP	WYP	1	1	-	-	-	1	-	-	-
<b>9080000 Total</b>			<b>23</b>	<b>0</b>	<b>4</b>	<b>9</b>	<b>2</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>
9081000	CUST ASST EXP-GENL	CA	150	150	150	-	-	-	-	-	-
9081000	CUST ASST EXP-GENL	CN	831	831	20	260	58	62	397	35	-
<b>9081000 Total</b>			<b>981</b>	<b>170</b>	<b>260</b>	<b>260</b>	<b>58</b>	<b>62</b>	<b>397</b>	<b>35</b>	<b>0</b>
9084000	DSM DIRECT	CA	17	17	-	-	-	-	-	-	-
9084000	DSM DIRECT	CN	1,268	1,268	30	396	88	94	606	53	-
9084000	DSM DIRECT	OTHER	84	84	-	-	-	-	-	-	84
9084000	DSM DIRECT	WA	6	6	-	-	6	-	-	-	-
<b>9084000 Total</b>			<b>1,376</b>	<b>48</b>	<b>396</b>	<b>94</b>	<b>94</b>	<b>606</b>	<b>53</b>	<b>53</b>	<b>84</b>
9085100	DSM AMORT-SBC/ECC	OTHER	70,485	70,485	-	-	-	-	-	-	70,485
<b>9085100 Total</b>			<b>70,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,485</b>
9086000	CUST SERV	CN	594	594	14	186	41	44	284	25	-
9086000	CUST SERV	IDU	19	19	-	-	-	-	19	-	-
9086000	CUST SERV	OR	2,226	2,226	-	2,226	-	-	-	-	-
9086000	CUST SERV	UT	2,520	2,520	-	-	-	2,520	-	-	-
9086000	CUST SERV	WA	359	359	-	359	-	-	-	-	-
9086000	CUST SERV	WYP	941	941	-	-	941	-	-	-	-
<b>9086000 Total</b>			<b>6,660</b>	<b>14</b>	<b>2,411</b>	<b>400</b>	<b>985</b>	<b>2,804</b>	<b>44</b>	<b>44</b>	<b>0</b>
9089500	BLUE SKY EXPENSE	OTHER	4,775	4,775	-	-	-	-	-	-	4,775
<b>9089500 Total</b>			<b>4,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,775</b>
9089600	SOLAR FEED-IN EXP	OTHER	10,686	10,686	-	-	-	-	-	-	10,686
<b>9089600 Total</b>			<b>10,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,686</b>
9089700	SUBSCRIBER SOLAR	UT	132	132	-	-	-	132	-	-	-
<b>9089700 Total</b>			<b>132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132</b>	<b>0</b>	<b>0</b>	<b>0</b>
9089800	COMMUNITY SOLAR	OTHER	106	106	-	-	-	-	-	-	106
<b>9089800 Total</b>			<b>106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106</b>
9090000	INFOR/INSTRUCT ADV	CA	111	111	111	-	-	-	-	-	-
9090000	INFOR/INSTRUCT ADV	CN	2,864	2,864	69	895	198	213	1,369	120	-
9090000	INFOR/INSTRUCT ADV	IDU	146	146	-	-	-	-	-	146	-
9090000	INFOR/INSTRUCT ADV	OR	1,431	1,431	-	1,431	-	-	-	-	-
9090000	INFOR/INSTRUCT ADV	UT	1,190	1,190	-	-	-	1,190	-	-	-
9090000	INFOR/INSTRUCT ADV	WA	228	228	-	-	228	-	-	-	-
9090000	INFOR/INSTRUCT ADV	WYP	339	339	-	-	339	-	-	-	-
9090000	INFOR/INSTRUCT ADV	WYU	2	2	-	-	-	2	-	-	-
<b>9090000 Total</b>			<b>6,311</b>	<b>180</b>	<b>426</b>	<b>426</b>	<b>553</b>	<b>2,559</b>	<b>266</b>	<b>266</b>	<b>0</b>
9100000	MISC CUST SERV/INF	CN	5	5	0	1	0	0	2	0	-
<b>9100000 Total</b>			<b>5</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>
9200000	ADMIN & GEN SALARY	OR	0	0	-	0	-	-	-	-	-



**Operations & Maintenance Expense**

Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
92000000	ADMIN & GEN SALARY	SO	76,579	1,694	20,787	5,880	10,339	33,461	4,402	15	-
92000000	ADMIN & GEN SALARY	WA	0	-	-	0	-	-	-	-	-
92000000	ADMIN & GEN SALARY	WYP	0	-	-	-	0	-	-	-	-
<b>92000000 Total</b>			<b>76,579</b>	<b>1,694</b>	<b>20,787</b>	<b>5,880</b>	<b>10,339</b>	<b>33,461</b>	<b>4,402</b>	<b>15</b>	-
92100000	OFFICE SUPPL & EXP	CA	4	4	-	-	-	-	-	-	-
92100000	OFFICE SUPPL & EXP	CN	87	2	27	6	6	42	4	-	-
92100000	OFFICE SUPPL & EXP	IDU	28	-	-	-	-	-	28	-	-
92100000	OFFICE SUPPL & EXP	OR	46	-	46	-	-	-	-	-	-
92100000	OFFICE SUPPL & EXP	SO	9,254	205	2,512	711	1,249	4,044	532	2	-
92100000	OFFICE SUPPL & EXP	UT	124	-	-	-	-	124	-	-	-
92100000	OFFICE SUPPL & EXP	WA	8	-	-	8	-	-	-	-	-
92100000	OFFICE SUPPL & EXP	WYP	35	-	-	-	35	-	-	-	-
92100000	OFFICE SUPPL & EXP	WYU	8	-	-	-	8	-	-	-	-
<b>92100000 Total</b>			<b>9,594</b>	<b>211</b>	<b>2,585</b>	<b>725</b>	<b>1,299</b>	<b>4,209</b>	<b>563</b>	<b>2</b>	-
92200000	A&G EXP TRANSF-CR	SO	(34,578)	(765)	(9,386)	(2,655)	(4,669)	(15,109)	(1,988)	(7)	-
<b>92200000 Total</b>			<b>(34,578)</b>	<b>(765)</b>	<b>(9,386)</b>	<b>(2,655)</b>	<b>(4,669)</b>	<b>(15,109)</b>	<b>(1,988)</b>	<b>(7)</b>	-
92300000	OUTSIDE SERVICES	CA	128	128	-	-	-	-	-	-	-
92300000	OUTSIDE SERVICES	IDU	0	-	-	-	-	-	0	-	-
92300000	OUTSIDE SERVICES	OR	190	-	190	-	-	-	-	-	-
92300000	OUTSIDE SERVICES	SO	12,349	273	3,352	948	1,667	5,396	710	2	-
92300000	OUTSIDE SERVICES	UT	1,258	-	-	-	-	1,258	-	-	-
92300000	OUTSIDE SERVICES	WA	0	-	-	0	-	-	-	-	-
92300000	OUTSIDE SERVICES	WYP	5	-	-	-	5	-	-	-	-
92300000	OUTSIDE SERVICES	WYU	47	-	-	-	47	-	-	-	-
<b>92300000 Total</b>			<b>13,978</b>	<b>401</b>	<b>3,543</b>	<b>948</b>	<b>1,720</b>	<b>6,654</b>	<b>710</b>	<b>2</b>	-
92399990	AFFL SERV EMPLOYED	OR	40	-	40	-	-	-	-	-	-
92399990	AFFL SERV EMPLOYED	SO	8,019	177	2,177	616	1,083	3,504	461	2	-
92399990	AFFL SERV EMPLOYED	UT	0	-	-	-	-	0	-	-	-
92399990	AFFL SERV EMPLOYED	WYP	2	-	-	-	2	-	-	-	-
<b>92399990 Total</b>			<b>8,062</b>	<b>177</b>	<b>2,216</b>	<b>616</b>	<b>1,085</b>	<b>3,504</b>	<b>461</b>	<b>2</b>	-
92410000	PROP INS-ACCRL SITUS	IDU	114	-	-	-	-	-	114	-	-
92410000	PROP INS-ACCRL SITUS	OR	7,069	-	7,069	-	-	-	-	-	-
92410000	PROP INS-ACCRL SITUS	UT	2,152	-	-	-	-	2,152	-	-	-
92410000	PROP INS-ACCRL SITUS	WYP	350	-	-	-	350	-	-	-	-
<b>92410000 Total</b>			<b>9,684</b>	-	<b>7,069</b>	-	<b>350</b>	<b>2,152</b>	<b>114</b>	-	-
92420000	PROP INS-CLAIM SITUS	CA	1,126	1,126	-	-	-	-	-	-	-
92420000	PROP INS-CLAIM SITUS	OR	(618)	-	(618)	-	-	-	-	-	-
<b>92420000 Total</b>			<b>509</b>	<b>1,126</b>	<b>(618)</b>	-	-	-	-	-	-
92430000	PROP INS - PREMIUMS	SO	4,737	105	1,286	364	640	2,070	272	1	-
<b>92430000 Total</b>			<b>4,737</b>	<b>105</b>	<b>1,286</b>	<b>364</b>	<b>640</b>	<b>2,070</b>	<b>272</b>	<b>1</b>	-
92500000	INJURIES & DAMAGES	SO	8,097	179	2,198	622	1,093	3,538	465	2	-
<b>92500000 Total</b>			<b>8,097</b>	<b>179</b>	<b>2,198</b>	<b>622</b>	<b>1,093</b>	<b>3,538</b>	<b>465</b>	<b>2</b>	-
92510000	INJURIES & DAMAGES - SITUS	OR	1,846	-	1,846	-	-	-	-	-	-
92510000	INJURIES & DAMAGES	SO	(1,846)	(41)	(501)	(142)	(249)	(807)	(106)	(0)	-
<b>92510000 Total</b>			<b>-</b>	<b>(41)</b>	<b>(501)</b>	<b>(142)</b>	<b>(249)</b>	<b>(807)</b>	<b>(106)</b>	<b>(0)</b>	-
92612000	PEN EXP-OTH NBC	SO	(12,133)	(268)	(3,294)	(932)	(1,638)	(5,302)	(697)	(2)	-
<b>92612000 Total</b>			<b>(12,133)</b>	<b>(268)</b>	<b>(3,294)</b>	<b>(932)</b>	<b>(1,638)</b>	<b>(5,302)</b>	<b>(697)</b>	<b>(2)</b>	-
92615000	PEN EXP-STATE SITUS	SO	(3,133)	(69)	(850)	(241)	(423)	(1,369)	(180)	(1)	-
92615000	PEN EXP-STATE SITUS	WA	73	-	-	-	-	-	-	-	-
<b>92615000 Total</b>			<b>(3,060)</b>	<b>(69)</b>	<b>(850)</b>	<b>(241)</b>	<b>(423)</b>	<b>(1,369)</b>	<b>(180)</b>	<b>(1)</b>	-
92622000	POSTRET EXP-OTH NBC	SO	(8,141)	(180)	(2,210)	(625)	(1,099)	(3,557)	(468)	(2)	-
<b>92622000 Total</b>			<b>(8,141)</b>	<b>(180)</b>	<b>(2,210)</b>	<b>(625)</b>	<b>(1,099)</b>	<b>(3,557)</b>	<b>(468)</b>	<b>(2)</b>	-
92625000	POSTRET EXP-ST SITUS	WYP	375	-	-	-	375	-	-	-	-
<b>92625000 Total</b>			<b>375</b>	-	-	-	<b>375</b>	-	-	-	-
92632000	SERP EXP-OTH NBC	SO	2,914	64	791	224	393	1,273	168	1	-
<b>92632000 Total</b>			<b>2,914</b>	<b>64</b>	<b>791</b>	<b>224</b>	<b>393</b>	<b>1,273</b>	<b>168</b>	<b>1</b>	-
92691000	GROSS-UP - PENSION	SO	7,267	161	1,973	558	981	3,175	418	1	-
<b>92691000 Total</b>			<b>7,267</b>	<b>161</b>	<b>1,973</b>	<b>558</b>	<b>981</b>	<b>3,175</b>	<b>418</b>	<b>1</b>	-
92692000	GROSS-UP - POST-RETR	SO	2,189	48	594	168	296	957	126	0	-
<b>92692000 Total</b>			<b>2,189</b>	<b>48</b>	<b>594</b>	<b>168</b>	<b>296</b>	<b>957</b>	<b>126</b>	<b>0</b>	-
92693000	GROSS-UP - SERP	SO	25	1	7	2	3	11	1	0	-
<b>92693000 Total</b>			<b>25</b>	<b>1</b>	<b>7</b>	<b>2</b>	<b>3</b>	<b>11</b>	<b>1</b>	<b>0</b>	-
<b>92694000 Total</b>			<b>59,886</b>	<b>1,325</b>	<b>16,256</b>	<b>4,598</b>	<b>8,085</b>	<b>26,167</b>	<b>3,443</b>	<b>12</b>	-



**Operations & Maintenance Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9269400 Total</b>			<b>59,886</b>	<b>1,325</b>	<b>16,256</b>	<b>4,598</b>	<b>8,085</b>	<b>26,167</b>	<b>3,443</b>		<b>12</b>
9269500	GROSS-UP - 401(K) EXPENSE	SO	38,630	855	10,486	2,966	5,216	16,879	2,221		8
<b>9269500 Total</b>			<b>38,630</b>	<b>855</b>	<b>10,486</b>	<b>2,966</b>	<b>5,216</b>	<b>16,879</b>	<b>2,221</b>		<b>8</b>
9269600	GROSS-UP - POST-EMPL	SO	7,623	169	2,069	585	1,029	3,331	438		2
<b>9269600 Total</b>			<b>7,623</b>	<b>169</b>	<b>2,069</b>	<b>585</b>	<b>1,029</b>	<b>3,331</b>	<b>438</b>		<b>2</b>
9269700	GROSS-UP - OTH BEN E	SO	6,648	147	1,805	510	898	2,905	382		1
<b>9269700 Total</b>			<b>6,648</b>	<b>147</b>	<b>1,805</b>	<b>510</b>	<b>898</b>	<b>2,905</b>	<b>382</b>		<b>1</b>
9280000	REGULATORY COM EXP	CA	651								
9280000	REGULATORY COM EXP	IDU	40								
9280000	REGULATORY COM EXP	OR	783		783						
9280000	REGULATORY COM EXP	SO	5,480	121	1,487	421	740	2,394	315		1
9280000	REGULATORY COM EXP	UT	244					244			
9280000	REGULATORY COM EXP	WA	411			411					
9280000	REGULATORY COM EXP	WYP	110				110				
<b>9280000 Total</b>			<b>7,717</b>	<b>772</b>	<b>2,270</b>	<b>832</b>	<b>849</b>	<b>2,638</b>	<b>355</b>		<b>1</b>
9282000	REG COMM EXPENSE	CA	80	80							
9282000	REG COMM EXPENSE	IDU	684								
9282000	REG COMM EXPENSE	OR	3,374		3,374						
9282000	REG COMM EXPENSE	UT	6,244					6,244			
9282000	REG COMM EXPENSE	WA	627			627					
9282000	REG COMM EXPENSE	WYP	1,752				1,752				
<b>9282000 Total</b>			<b>12,762</b>	<b>80</b>	<b>3,374</b>	<b>627</b>	<b>1,752</b>	<b>6,244</b>	<b>684</b>		
9283000	FERC FILING FEE	SG	5,127	79	1,334	405	750	2,256	302		1
<b>9283000 Total</b>			<b>5,127</b>	<b>79</b>	<b>1,334</b>	<b>405</b>	<b>750</b>	<b>2,256</b>	<b>302</b>		<b>1</b>
9290000	DUPLICATE CHRGS-CR	SO	(8,378)	(185)	(2,274)	(643)	(1,131)	(3,661)	(482)		(2)
<b>9290000 Total</b>			<b>(8,378)</b>	<b>(185)</b>	<b>(2,274)</b>	<b>(643)</b>	<b>(1,131)</b>	<b>(3,661)</b>	<b>(482)</b>		<b>(2)</b>
9299100	DUP CHG CR - PENSION	SO	(7,267)	(161)	(1,973)	(558)	(981)	(3,175)	(418)		(1)
9299200	DUP CHG CR - POST-RT	SO	(2,189)	(48)	(594)	(168)	(296)	(957)	(126)		(0)
9299300	DUP CHRG CR - SERP	SO	(2,189)	(48)	(594)	(168)	(296)	(957)	(126)		(0)
9299300	DUP CHRG CR - SERP	SO	(25)	(1)	(7)	(2)	(3)	(11)	(1)		(0)
9299300	DUP CHRG CR - SERP	SO	(25)	(1)	(7)	(2)	(3)	(11)	(1)		(0)
9299400	DUP CHG CR - MID/VIL	SO	(59,886)	(1,325)	(16,256)	(4,598)	(8,085)	(26,167)	(3,443)		(12)
<b>9299400 Total</b>			<b>(59,886)</b>	<b>(1,325)</b>	<b>(16,256)</b>	<b>(4,598)</b>	<b>(8,085)</b>	<b>(26,167)</b>	<b>(3,443)</b>		<b>(12)</b>
9299500	DUP CHRG CR - 401(K) EXP	SO	(38,630)	(855)	(10,486)	(2,966)	(5,216)	(16,879)	(2,221)		(8)
<b>9299500 Total</b>			<b>(38,630)</b>	<b>(855)</b>	<b>(10,486)</b>	<b>(2,966)</b>	<b>(5,216)</b>	<b>(16,879)</b>	<b>(2,221)</b>		<b>(8)</b>
9299600	DUP CHG CR - POST-EM	SO	(7,623)	(169)	(2,069)	(585)	(1,029)	(3,331)	(438)		(2)
<b>9299600 Total</b>			<b>(7,623)</b>	<b>(169)</b>	<b>(2,069)</b>	<b>(585)</b>	<b>(1,029)</b>	<b>(3,331)</b>	<b>(438)</b>		<b>(2)</b>
9299700	DUP CHG CR - OTH BEN	SO	(6,648)	(147)	(1,805)	(510)	(898)	(2,905)	(382)		(1)
<b>9299700 Total</b>			<b>(6,648)</b>	<b>(147)</b>	<b>(1,805)</b>	<b>(510)</b>	<b>(898)</b>	<b>(2,905)</b>	<b>(382)</b>		<b>(1)</b>
9301000	GEN ADVERTISING EXP	SO	55	1	15	4	7	24	3		0
<b>9301000 Total</b>			<b>55</b>	<b>1</b>	<b>15</b>	<b>4</b>	<b>7</b>	<b>24</b>	<b>3</b>		<b>0</b>
9302000	MISC GEN EXP-OTHER	CA	2	2							
9302000	MISC GEN EXP-OTHER	OR	26		26						
9302000	MISC GEN EXP-OTHER	SO	2,189	48	594	168	296	956	126		0
9302000	MISC GEN EXP-OTHER	UT	20					20			
9302000	MISC GEN EXP-OTHER	WA	7			7					
9302000	MISC GEN EXP-OTHER	WYP	0				0				
<b>9302000 Total</b>			<b>2,244</b>	<b>50</b>	<b>620</b>	<b>175</b>	<b>296</b>	<b>976</b>	<b>126</b>		<b>0</b>
9310000	RENTS (A&G)	CA	42	42							
9310000	RENTS (A&G)	IDU	1								
9310000	RENTS (A&G)	OR	230		230						
9310000	RENTS (A&G)	SO	2,179	48	591	167	294	952	125		0
9310000	RENTS (A&G)	UT	10					10			
9310000	RENTS (A&G)	WA	41			41					
9310000	RENTS (A&G)	WYP	39				39				
<b>9310000 Total</b>			<b>2,541</b>	<b>90</b>	<b>821</b>	<b>208</b>	<b>333</b>	<b>962</b>	<b>126</b>		<b>0</b>
9350000	MAINT GENERAL PLNT	CA	95	95							
9350000	MAINT GENERAL PLNT	CN	50	1	16	3	4	24	2		
9350000	MAINT GENERAL PLNT	IDU	17								
9350000	MAINT GENERAL PLNT	OR	134		134						
9350000	MAINT GENERAL PLNT	SO	23,940	530	6,499	1,838	3,232	10,461	1,376		5
9350000	MAINT GENERAL PLNT	UT	97					97			



**Operations & Maintenance Expense**

Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9350000	MAINT GENERAL PLNT	0		35	-	-	35	-	-	-	-
9350000	MAINT GENERAL PLNT	0		38	-	-	-	38	-	-	-
9350000	MAINT GENERAL PLNT	0		11	-	-	-	11	-	-	-
9350000 Total			24,419	626		6,649	1,877	3,285	10,582	1,395	5
9359500	MAINT GEN PLT-ENV AM	566700		18	0	5	1	2	8	1	0
9359500 Total	Environmental Cost Amortization		18	0	5	5	1	2	8	1	0
<b>Grand Total</b>			<b>2,812,375</b>	<b>56,893</b>	<b>738,380</b>	<b>207,401</b>	<b>400,748</b>	<b>1,205,500</b>	<b>168,131</b>	<b>726</b>	<b>34,596</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 3 Depreciation Expense**

*Page 1-6: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.3 – Depreciation Expense'*



**Depreciation Expense**  
 Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 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	14	237	72	133	400	54	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	466	7,890	2,393	4,435	13,340	1,788	9	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	2,537	42,967	13,031	24,148	72,645	9,737	47	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	533	9,024	2,737	5,072	15,257	2,045	10	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	229	3,880	1,177	2,181	6,561	879	4	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	1	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	1,409	367	111	206	620	83	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	78	20	6	11	34	5	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	10	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	2	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	12	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	3	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	2	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	1	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	260	4	21	38	114	15	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	848	221	67	124	373	50	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	254	66	20	37	112	15	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	9,369	2,438	739	1,370	4,122	553	3	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	12	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	462	120	36	68	203	27	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	98	26	8	14	43	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	87	23	7	13	38	5	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	920	239	73	135	405	54	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	14,683	3,821	1,159	2,147	6,460	866	4	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	3,226	840	255	472	1,419	190	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	6,876	1,789	543	1,006	3,025	406	2	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	13	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	4	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	3	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	(758)	(197)	(60)	(111)	(334)	(45)	(0)	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	2,140	557	169	313	942	126	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	201	52	16	29	88	12	0	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	667	174	53	98	294	39	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	(779)	(203)	(62)	(114)	(343)	(46)	(0)	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	2	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	5	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	12	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	733	191	58	107	323	43	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	79	20	6	11	35	5	0	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	52	13	4	8	23	3	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	6,649	1,730	525	972	2,925	392	2	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	495	129	39	72	218	29	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	94,564	24,608	7,463	13,830	41,606	5,577	27	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	14,770	3,844	1,166	2,160	6,498	871	4	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	9,569	2,490	755	1,399	4,209	564	3	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	447	116	35	65	197	26	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	2,717	707	214	397	1,196	160	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	3,948	1,027	312	577	1,737	233	1	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	35,023	9,114	2,764	5,122	15,409	2,065	10	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	2,863	745	226	419	1,260	169	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	393	102	31	57	173	23	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	19,939	5,189	1,574	2,916	8,773	1,176	6	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	21,456	5,583	1,693	3,138	9,440	1,265	6	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	23,823	6,199	1,880	3,484	10,482	1,405	7	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	59	15	5	9	26	3	0	-



**Depreciation Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3580000		137	2	36	11	20	60	8	0
4030000	DEPN EXPENSE-ELECT	3590000		158	2	41	12	23	69	9	0
4030000	DEPN EXPENSE-ELECT	3602000		25	25	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000		27	-	-	-	-	-	27	-
4030000	DEPN EXPENSE-ELECT	3602000		62	-	62	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000		185	-	-	-	-	185	-	-
4030000	DEPN EXPENSE-ELECT	3602000		8	-	-	8	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000		43	-	-	-	43	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000		80	-	-	-	80	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000		107	107	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000		53	-	-	-	-	-	53	-
4030000	DEPN EXPENSE-ELECT	3610000		580	-	580	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000		960	-	-	-	-	960	-	-
4030000	DEPN EXPENSE-ELECT	3610000		102	-	-	102	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000		224	-	-	-	224	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000		89	-	-	-	89	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000		720	720	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000		722	-	-	-	-	-	722	-
4030000	DEPN EXPENSE-ELECT	3620000		4,932	-	4,932	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000		11,176	-	-	-	-	11,176	-	-
4030000	DEPN EXPENSE-ELECT	3620000		1,605	-	-	1,605	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000		2,346	-	-	-	2,346	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000		366	-	-	-	366	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000		29	29	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000		11	-	-	-	-	-	11	-
4030000	DEPN EXPENSE-ELECT	3627000		79	-	79	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000		165	-	-	-	-	165	-	-
4030000	DEPN EXPENSE-ELECT	3627000		28	-	-	28	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000		39	-	-	-	39	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000		5	-	-	-	5	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000		2,738	2,738	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000		3,326	-	-	-	-	-	3,326	-
4030000	DEPN EXPENSE-ELECT	3640000		13,045	-	13,045	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000		14,325	-	-	-	-	14,325	-	-
4030000	DEPN EXPENSE-ELECT	3640000		4,039	-	-	4,039	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000		5,468	-	-	-	5,468	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000		1,139	-	-	-	1,139	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000		1,126	1,126	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000		991	-	-	-	-	-	991	-
4030000	DEPN EXPENSE-ELECT	3650000		7,185	-	7,185	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000		6,819	-	-	-	-	6,819	-	-
4030000	DEPN EXPENSE-ELECT	3650000		1,880	-	-	1,880	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000		2,505	-	-	-	2,505	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000		344	-	-	-	344	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000		553	553	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000		245	-	-	-	-	-	245	-
4030000	DEPN EXPENSE-ELECT	3660000		1,933	-	1,933	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000		5,331	-	-	-	-	5,331	-	-
4030000	DEPN EXPENSE-ELECT	3660000		539	-	-	539	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000		835	-	-	-	835	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000		168	-	-	-	168	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000		505	505	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000		666	-	-	-	-	-	666	-
4030000	DEPN EXPENSE-ELECT	3670000		4,026	-	4,026	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000		14,361	-	-	-	-	14,361	-	-
4030000	DEPN EXPENSE-ELECT	3670000		757	-	-	757	-	-	-	-



**Depreciation Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3670000	1,573	1,573	-	-	1,573	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	621	621	-	-	621	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	1,397	1,397	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	1,963	1,963	-	-	-	-	1,963	-	-
4030000	DEPN EXPENSE-ELECT	3680000	11,267	11,267	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	13,031	13,031	-	-	-	13,031	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	3,064	3,064	-	-	3,064	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	3,538	3,538	-	-	3,538	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	497	497	-	-	497	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	187	187	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	202	202	-	-	-	-	202	-	-
4030000	DEPN EXPENSE-ELECT	3691000	2,237	2,237	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	2,087	2,087	-	-	-	2,087	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	547	547	-	-	547	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	367	367	-	-	367	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	73	73	-	-	73	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	305	305	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	789	789	-	-	-	-	789	-	-
4030000	DEPN EXPENSE-ELECT	3692000	4,686	4,686	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	5,514	5,514	-	-	-	5,514	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	1,127	1,127	-	-	1,127	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	951	951	-	-	951	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	329	329	-	-	329	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	377	377	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	655	655	-	-	-	-	655	-	-
4030000	DEPN EXPENSE-ELECT	3700000	3,284	3,284	-	-	3,284	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	3,627	3,627	-	-	-	3,627	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	532	532	-	-	532	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	558	558	-	-	558	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	101	101	-	-	101	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	13	13	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	10	10	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT	3710000	127	127	-	-	127	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	269	269	-	-	-	269	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	18	18	-	-	18	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	50	50	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	9	9	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	24	24	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	36	36	-	-	-	-	36	-	-
4030000	DEPN EXPENSE-ELECT	3730000	701	701	-	-	701	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	1,044	1,044	-	-	-	1,044	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	125	125	-	-	125	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	246	246	-	-	246	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	66	66	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	0	0	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	2	2	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	1	1	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	0	0	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	61	61	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	125	125	3	3	9	60	5	-	-
4030000	DEPN EXPENSE-ELECT	3900000	187	187	-	-	-	-	187	-	-
4030000	DEPN EXPENSE-ELECT	3900000	636	636	-	-	636	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	21	21	0	0	2	3	1	0	0
4030000	DEPN EXPENSE-ELECT	3900000	131	131	2	2	10	19	8	0	0
4030000	DEPN EXPENSE-ELECT	3900000	1,591	1,591	35	35	122	215	695	91	0



**Depreciation Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	UT	677					677			
4030000	DEPN EXPENSE-ELECT	WA	291								
4030000	DEPN EXPENSE-ELECT	WYP	186				186				
4030000	DEPN EXPENSE-ELECT	WYU	93				93				
4030000	DEPN EXPENSE-ELECT	CA	5								
4030000	DEPN EXPENSE-ELECT	CN	50				4	24			
4030000	DEPN EXPENSE-ELECT	IDU	4								
4030000	DEPN EXPENSE-ELECT	OR	75								
4030000	DEPN EXPENSE-ELECT	SE	0				0	0			
4030000	DEPN EXPENSE-ELECT	SG	73				11	32			
4030000	DEPN EXPENSE-ELECT	SO	550				74	240			
4030000	DEPN EXPENSE-ELECT	UT	37					37			
4030000	DEPN EXPENSE-ELECT	WA	3								
4030000	DEPN EXPENSE-ELECT	WYP	27				27				
4030000	DEPN EXPENSE-ELECT	WYU	2				2				
4030000	DEPN EXPENSE-ELECT	CA	7								
4030000	DEPN EXPENSE-ELECT	CN	611				45	292			
4030000	DEPN EXPENSE-ELECT	IDU	58								
4030000	DEPN EXPENSE-ELECT	OR	127								
4030000	DEPN EXPENSE-ELECT	SE	1				0	0			
4030000	DEPN EXPENSE-ELECT	SG	349				28	51			
4030000	DEPN EXPENSE-ELECT	SO	8,479				1,145	3,705			
4030000	DEPN EXPENSE-ELECT	UT	95					95			
4030000	DEPN EXPENSE-ELECT	WA	48				48				
4030000	DEPN EXPENSE-ELECT	WYP	333				333				
4030000	DEPN EXPENSE-ELECT	WYU	5				5				
4030000	DEPN EXPENSE-ELECT	CN	0				0	0			
4030000	DEPN EXPENSE-ELECT	IDU	0								
4030000	DEPN EXPENSE-ELECT	OR	0								
4030000	DEPN EXPENSE-ELECT	SG	7				1	3			
4030000	DEPN EXPENSE-ELECT	SO	9				1	4			
4030000	DEPN EXPENSE-ELECT	UT	1					1			
4030000	DEPN EXPENSE-ELECT	WYP	0				0				
4030000	DEPN EXPENSE-ELECT	WYU	1				1				
4030000	DEPN EXPENSE-ELECT	CA	7								
4030000	DEPN EXPENSE-ELECT	IDU	20								
4030000	DEPN EXPENSE-ELECT	OR	106				106				
4030000	DEPN EXPENSE-ELECT	SG	233				18	103			
4030000	DEPN EXPENSE-ELECT	SO	10				1	4			
4030000	DEPN EXPENSE-ELECT	UT	132					132			
4030000	DEPN EXPENSE-ELECT	WA	28				28				
4030000	DEPN EXPENSE-ELECT	WYP	45				45				
4030000	DEPN EXPENSE-ELECT	WYU	0				0				
4030000	DEPN EXPENSE-ELECT	CA	31				31				
4030000	DEPN EXPENSE-ELECT	IDU	85								
4030000	DEPN EXPENSE-ELECT	OR	439				439				
4030000	DEPN EXPENSE-ELECT	SE	3				0	1			
4030000	DEPN EXPENSE-ELECT	SG	993				15	437			
4030000	DEPN EXPENSE-ELECT	SO	88				2	39			
4030000	DEPN EXPENSE-ELECT	UT	594					594			
4030000	DEPN EXPENSE-ELECT	WA	114					114			
4030000	DEPN EXPENSE-ELECT	WYP	154				154				
4030000	DEPN EXPENSE-ELECT	WYU	17				17				
4030000	DEPN EXPENSE-ELECT	CA	15				15				
4030000	DEPN EXPENSE-ELECT	IDU	65					65			
4030000	DEPN EXPENSE-ELECT	OR	408				408				



**Depreciation Expense**  
 Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	SE	56	1	14	4	9	24	4	0	-
4030000	DEPN EXPENSE-ELECT	SG	328	5	85	26	48	144	19	0	-
4030000	DEPN EXPENSE-ELECT	SO	248	5	67	19	33	108	14	0	-
4030000	DEPN EXPENSE-ELECT	UT	394	-	-	-	-	394	-	-	-
4030000	DEPN EXPENSE-ELECT	WA	65	-	-	65	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYP	125	-	-	-	125	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYU	6	-	-	-	6	-	-	-	-
4030000	DEPN EXPENSE-ELECT	CA	256	256	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	CN	165	4	52	11	12	79	7	-	-
4030000	DEPN EXPENSE-ELECT	IDU	475	-	-	-	-	475	-	-	-
4030000	DEPN EXPENSE-ELECT	OR	3,179	-	3,179	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	SE	11	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	SG	7,773	119	2,023	613	1,137	3,420	458	2	-
4030000	DEPN EXPENSE-ELECT	SO	4,023	89	1,092	309	543	1,758	231	1	-
4030000	DEPN EXPENSE-ELECT	UT	2,654	-	-	-	-	2,654	-	-	-
4030000	DEPN EXPENSE-ELECT	WA	551	-	-	551	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYP	1,075	-	-	-	1,075	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYU	255	-	-	-	255	-	-	-	-
4030000	DEPN EXPENSE-ELECT	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	IDU	30	-	-	-	-	-	30	-	-
4030000	DEPN EXPENSE-ELECT	OR	229	-	229	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	SG	365	6	95	29	53	161	22	0	-
4030000	DEPN EXPENSE-ELECT	SO	45	1	12	3	6	20	3	0	-
4030000	DEPN EXPENSE-ELECT	UT	178	-	-	-	-	178	-	-	-
4030000	DEPN EXPENSE-ELECT	WA	49	-	-	49	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYP	66	-	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	OR	57	-	57	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	SG	135	2	35	11	20	59	8	0	-
4030000	DEPN EXPENSE-ELECT	SO	110	2	30	8	15	48	6	0	-
4030000	DEPN EXPENSE-ELECT	UT	68	-	-	-	-	68	-	-	-
4030000	DEPN EXPENSE-ELECT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYP	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	WYU	1	-	-	-	1	-	-	-	-
<b>4030000 Total</b>			<b>753,365</b>	<b>17,091</b>	<b>202,881</b>	<b>58,933</b>	<b>105,322</b>	<b>325,932</b>	<b>43,053</b>	<b>155</b>	<b>-</b>
4032000	DEPR - STEAM	SG	(1,828)	(28)	(476)	(144)	(267)	(804)	(108)	(1)	-
<b>4032000 Total</b>			<b>(1,828)</b>	<b>(28)</b>	<b>(476)</b>	<b>(144)</b>	<b>(267)</b>	<b>(804)</b>	<b>(108)</b>	<b>(1)</b>	<b>-</b>
4033000	DEPR - HYDRO	SG-P	2,232	34	581	176	326	982	132	1	-
4033000	DEPR - HYDRO	SG-U	(243)	(4)	(63)	(19)	(35)	(107)	(14)	(0)	-
<b>4033000 Total</b>			<b>1,990</b>	<b>31</b>	<b>518</b>	<b>157</b>	<b>291</b>	<b>875</b>	<b>117</b>	<b>1</b>	<b>-</b>
4034000	DEPR - OTHER	SG	659	10	172	52	96	290	39	0	-
<b>4034000 Total</b>			<b>659</b>	<b>10</b>	<b>172</b>	<b>52</b>	<b>96</b>	<b>290</b>	<b>39</b>	<b>0</b>	<b>-</b>
4035000	DEPR-TRANSMISSION	SG	1,992	31	518	157	291	876	117	1	-
<b>4035000 Total</b>			<b>1,992</b>	<b>31</b>	<b>518</b>	<b>157</b>	<b>291</b>	<b>876</b>	<b>117</b>	<b>1</b>	<b>-</b>
4036000	DEPR-DISTRIBUTION	CA	56	56	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	IDU	(2,432)	-	-	-	-	-	(2,432)	-	-
4036000	DEPR-DISTRIBUTION	OR	508	-	508	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	UT	(22,338)	-	-	-	-	(22,338)	-	-	-
4036000	DEPR-DISTRIBUTION	WA	163	-	-	163	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	WYP	(1,816)	-	-	-	(1,816)	-	-	-	-
<b>4036000 Total</b>			<b>(25,859)</b>	<b>56</b>	<b>508</b>	<b>163</b>	<b>(1,816)</b>	<b>(22,338)</b>	<b>(2,432)</b>	<b>-</b>	<b>-</b>



**Depreciation Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	DEPR - GEN ASSETS NOT CLASSIFIED	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4037000	DEPR - GENERAL	DEPR - GEN ASSETS NOT CLASSIFIED	SG	1,063	16	277	84	155	468	63	0	-
<b>4037000 Total</b>				<b>1,063</b>	<b>16</b>	<b>277</b>	<b>84</b>	<b>155</b>	<b>468</b>	<b>63</b>	<b>0</b>	<b>-</b>
4039999	DEPR-EXP-ELEC, OTH	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(246)	(4)	(64)	(19)	(36)	(108)	(14)	(0)	-
<b>4039999 Total</b>				<b>(246)</b>	<b>(4)</b>	<b>(64)</b>	<b>(19)</b>	<b>(36)</b>	<b>(108)</b>	<b>(14)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>				<b>731,135</b>	<b>17,202</b>	<b>204,333</b>	<b>59,383</b>	<b>104,037</b>	<b>305,191</b>	<b>40,835</b>	<b>156</b>	<b>-</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 4 Amortization Expense**

*Page 1-2: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.4 – Amortization Expense'*



**Amortization Expense**  
 Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	IDU	20	-	-	-	-	-	-	20	-
4040000	FRANCHISES AND CONSENTS	SG	584	9	152	46	85	257	34	0	-
4040000	FRANCHISES AND CONSENTS	SG-P	10,551	162	2,746	833	1,543	4,642	622	3	-
4040000	FRANCHISES AND CONSENTS	SG-U	331	5	86	26	48	146	20	0	-
4040000	FRANCHISES AND CONSENTS	UT	(3,452)	-	-	-	-	(3,452)	-	-	-
4040000	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	INTANGIBLE PLANT	SG	1,331	20	346	105	195	585	78	0	-
4040000	INTANGIBLE PLANT	UT	34	-	-	-	-	34	-	-	-
4040000	INTANGIBLE PLANT	WYP	58	-	-	-	58	-	-	-	-
4040000	RWT - RCMS WORK TRACKING	SO	23	0	6	2	3	10	1	0	-
4040000	DISTRIBUTION AUTOMATION PILOT	SO	187	4	51	14	25	82	11	0	-
4040000	CUSTOMER SERVICE SYSTEM	CN	4,108	98	1,284	285	305	1,964	173	-	-
4040000	SAP	SO	2,543	56	690	195	343	1,111	146	1	-
4040000	FACILITY INSPECTION REPORTING SYSTEM	SO	23	1	6	1	3	10	1	0	-
4040000	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0	-
4040000	MID OFFICE IMPROVEMENT PROJECT	SO	191	4	52	15	26	83	11	0	-
4040000	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	4	1	2	6	1	0	-
4040000	SINGLE PERSON SCHEDULING	SO	34	1	9	3	5	15	2	0	-
4040000	TIBCO SOFTWARE	SO	437	10	119	34	59	191	25	0	-
4040000	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	4	0	1	0	0	2	0	0	-
4040000	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0	-
4040000	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	1	2	0	0	-
4040000	SWIFT 2 IMPROVEMENTS	SG	432	7	112	34	63	190	25	0	-
4040000	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	1	2	11	1	0	-
4040000	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0	-
4040000	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	107	2	29	8	14	47	6	0	-
4040000	WEB SOFTWARE	SO	850	19	231	65	115	372	49	0	-
4040000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	6	94	28	53	158	21	0	-
4040000	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	5	60	17	30	96	13	0	-
4040000	STEAM PLANT INTANGIBLE ASSETS	SG	2,857	44	744	225	418	1,257	169	1	-
4040000	GTX VERSION 7 SOFTWARE	CN	717	17	224	50	53	343	30	-	-
4040000	ArcFM Software	SO	801	18	217	61	108	350	46	0	-
4040000	MONARCH EMS/SCADA	SO	2,962	66	804	227	400	1,294	170	1	-
4040000	VREALIZE VMWARE - SHARED	SO	211	5	57	16	28	92	12	0	-
4040000	IEE - Itron Enterprise Addition	CN	738	18	230	51	55	353	31	-	-
4040000	AMI Metering Software	CN	4,816	115	1,504	334	357	2,302	202	-	-
4040000	Big Data & Analytics	SO	233	5	63	18	31	102	13	0	-
4040000	C&T - ENERGY TRADING SYSTEM	SO	1,466	32	398	113	198	641	84	0	-
4040000	CAS - CONTROL AREA SCHEDULING (TRANSIM)	SO	604	13	164	46	82	264	35	0	-
4040000	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-	-
4040000	RMT TRADE SYSTEM	SO	197	4	54	15	27	86	11	0	-
4040000	MISC - MISCELLANEOUS	CA	2	0	-	-	-	-	-	-	-
4040000	MISC - MISCELLANEOUS	CN	1	0	0	0	0	1	0	-	-
4040000	MISC - MISCELLANEOUS	IDU	3	-	-	-	-	-	3	-	-
4040000	MISC - MISCELLANEOUS	OR	3	-	3	-	-	-	-	-	-
4040000	MISC - MISCELLANEOUS	SG	9,343	144	2,431	737	1,366	4,111	551	3	-
4040000	MISC - MISCELLANEOUS	SO	272	6	74	21	37	119	16	0	-
4040000	MISC - MISCELLANEOUS	UT	5	-	-	-	-	5	-	-	-
4040000	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-	-
4040000	MISC - MISCELLANEOUS	WYP	49	-	-	-	49	-	-	-	-
4040000	HYDRO PLANT INTANGIBLES	SG	155	2	40	12	23	68	9	0	-
4040000	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0	-
4040000	ACD-Call Center Automated Call Distribut	CN	509	12	159	35	38	243	21	-	-
4040000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	81	25	46	137	18	0	-
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	28	28	-	-	-	-	-	-	-
4040000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	266	-	266	-	-	-	-	-	-



**Amortization Expense**

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	SO	284	6	77	22	38	124	16	0	-
4040000	AMOR LTD TRM PLNT	UT	5	-	-	-	-	5	-	-	-
4040000	AMOR LTD TRM PLNT	WA	81	-	-	81	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	WYP	43	-	-	-	43	-	-	-	-
<b>4040000 Total</b>			<b>46,027</b>	<b>953</b>	<b>13,693</b>	<b>3,811</b>	<b>6,385</b>	<b>18,472</b>	<b>2,703</b>	<b>10</b>	<b>4,263</b>
4049000	AMR LTD TRM PLNT-OTH	OTHER	4,263	-	-	-	-	-	-	-	-
4049000	AMR LTD TRM PLNT-OTH	SG	(249)	(4)	(65)	(20)	(36)	(109)	(15)	(0)	-
<b>4049000 Total</b>			<b>4,014</b>	<b>(4)</b>	<b>(65)</b>	<b>(20)</b>	<b>(36)</b>	<b>(109)</b>	<b>(15)</b>	<b>(0)</b>	<b>4,263</b>
4061000	EL PLNT ACQ ADJ-CM	SG	4,782	73	1,244	377	699	2,104	282	1	-
4061000	EL PLNT ACQ ADJ-CM	UT	302	-	-	-	-	302	-	-	-
<b>4061000 Total</b>			<b>5,083</b>	<b>73</b>	<b>1,244</b>	<b>377</b>	<b>699</b>	<b>2,405</b>	<b>282</b>	<b>1</b>	<b>-</b>
4073000	REGULATORY DEBITS	OTHER	124	-	-	-	-	-	-	-	-
<b>4073000 Total</b>			<b>124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124</b>
4074100	Reg Credits-BPA Exch	IDU	5,643	-	-	-	-	-	5,643	-	-
4074100	Reg Credits-BPA Exch	OR	42,889	-	42,889	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	WA	12,419	-	-	12,419	-	-	-	-	-
4074100	Reg Credits-BPA Exch	IDU	383	-	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	OR	947	-	947	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	WA	612	-	-	612	-	-	-	-	-
4074100	Reg Credits-BPA Exch	IDU	41	-	-	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	WA	18	-	-	18	-	-	-	-	-
4074100	Reg Credits-BPA Exch	IDU	1,884	-	-	-	-	-	1,884	-	-
4074100	Reg Credits-BPA Exch	OR	807	-	807	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	WA	675	-	-	675	-	-	-	-	-
4074100	Reg Credits-BPA Exch	OR	0	-	-	-	-	-	-	-	-
<b>4074100 Total</b>			<b>66,321</b>	<b>-</b>	<b>44,646</b>	<b>13,724</b>	<b>-</b>	<b>-</b>	<b>7,951</b>	<b>-</b>	<b>-</b>
4074200	Reg Credits-BPA Exch	OR	(44,647)	-	(44,647)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	WA	(13,723)	-	-	(13,723)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	IDU	(7,951)	-	-	-	-	-	(7,951)	-	-
<b>4074200 Total</b>			<b>(66,321)</b>	<b>-</b>	<b>(44,647)</b>	<b>(13,723)</b>	<b>-</b>	<b>-</b>	<b>(7,951)</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>			<b>55,249</b>	<b>1,023</b>	<b>14,872</b>	<b>4,169</b>	<b>7,048</b>	<b>20,768</b>	<b>2,970</b>	<b>11</b>	<b>4,387</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 5 Taxes Other Than Income**

*Page 1-1: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.5 – Taxes Other Than Income'*



**Taxes Other Than Income**  
 Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OPI	SO	208	5	57	16	28	91	12	0	-
4081000	TAX OTH INC-U OPI	SO	(453)	(10)	(123)	(35)	(61)	(198)	(26)	(0)	-
<b>4081000 Total</b>			<b>(245)</b>	<b>(5)</b>	<b>(66)</b>	<b>(19)</b>	<b>(33)</b>	<b>(107)</b>	<b>(14)</b>	<b>(0)</b>	-
4081500	PROPERTY TAXES	GFS	148,789	3,292	40,389	11,424	20,089	65,013	8,553	30	-
<b>4081500 Total</b>			<b>148,789</b>	<b>3,292</b>	<b>40,389</b>	<b>11,424</b>	<b>20,089</b>	<b>65,013</b>	<b>8,553</b>	<b>30</b>	-
4081800	FRANCHISE TAXES	CA	1,207	1,207	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	GFS	3	0	1	0	0	1	0	0	-
4081800	FRANCHISE TAXES	OR	30,248	-	30,248	-	-	-	-	-	-
4081800	FRANCHISE TAXES	WYP	1,917	-	-	-	1,917	-	-	-	-
<b>4081800 Total</b>			<b>33,375</b>	<b>1,207</b>	<b>30,249</b>	<b>0</b>	<b>1,917</b>	<b>1</b>	<b>0</b>	<b>0</b>	-
4081990	MISC TAXES - OTHER	SO	12,517	277	3,398	961	1,690	5,469	720	3	-
4081990	MISC TAXES - OTHER	OR	1,611	-	1,611	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	SE	229	3	57	17	37	99	15	0	-
4081990	MISC TAXES - OTHER	WA	23	-	-	23	-	-	-	-	-
4081990	MISC TAXES - OTHER	SE	58	1	15	4	9	25	4	0	-
4081990	MISC TAXES - OTHER	WYP	77	-	-	-	77	-	-	-	-
4081990	MISC TAXES - OTHER	SE	163	2	41	12	26	71	11	0	-
4081990	MISC TAXES - OTHER	SG	2,051	32	534	162	300	902	121	1	-
4081990	MISC TAXES - OTHER	SO	35	1	9	3	5	15	2	0	-
4081990	MISC TAXES - OTHER	SE	453	7	114	34	72	196	30	0	-
<b>4081990 Total</b>			<b>17,217</b>	<b>322</b>	<b>5,779</b>	<b>1,217</b>	<b>2,216</b>	<b>6,778</b>	<b>902</b>	<b>3</b>	-
<b>Grand Total</b>			<b>199,137</b>	<b>4,816</b>	<b>76,350</b>	<b>12,622</b>	<b>24,188</b>	<b>71,686</b>	<b>9,441</b>	<b>33</b>	-

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 6 Interest Expense & Renewable Energy Tax Credits – Schedule M**

*Page 1-1: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.6 – Interest Expense & Renewable Energy Tax Credits'*

*Page 1-13: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.6 – Schedule M'*



### Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	SG	(27,793)	(427)	(7,232)	(2,193)	(4,065)	(12,228)	(1,639)	(8)	-
4091000	INC TX UTIL OP INC	SE	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	SE	(48)	(1)	(12)	(4)	(8)	(21)	(3)	(0)	-
4091000	INC TX UTIL OP INC	SG	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	SO	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4091000	INC TX UTIL OP INC	SE	(17)	(0)	(4)	(1)	(3)	(8)	(1)	(0)	-
4091000	INC TX UTIL OP INC	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
<b>4091000 Total</b>			<b>(27,877)</b>	<b>(428)</b>	<b>(7,254)</b>	<b>(2,200)</b>	<b>(4,078)</b>	<b>(12,264)</b>	<b>(1,644)</b>	<b>(8)</b>	-
4091100	STATE INC TAX-ELEC	SG	-	-	-	-	-	-	-	-	-
<b>4091100 Total</b>			-	-	-	-	-	-	-	-	-
4118000	GAINS-DISP OF ALLOW	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>4118000 Total</b>			<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	-
4191000	AFUDC - OTHER	SNP	(72,317)	(1,473)	(19,177)	(5,430)	(9,894)	(32,090)	(4,226)	(15)	(12)
<b>4191000 Total</b>			<b>(72,317)</b>	<b>(1,473)</b>	<b>(19,177)</b>	<b>(5,430)</b>	<b>(9,894)</b>	<b>(32,090)</b>	<b>(4,226)</b>	<b>(15)</b>	<b>(12)</b>
4211000	GAIN DISPOS PROP	OR	223	-	223	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	SG	(2,433)	(37)	(633)	(192)	(356)	(1,070)	(143)	(1)	-
4211000	GAIN DISPOS PROP	SO	(1,385)	(31)	(376)	(106)	(187)	(605)	(80)	(0)	-
<b>4211000 Total</b>			<b>(3,595)</b>	<b>(68)</b>	<b>(786)</b>	<b>(298)</b>	<b>(543)</b>	<b>(1,676)</b>	<b>(223)</b>	<b>(1)</b>	-
4212000	LOSS DISPOS PROP	OR	0	-	0	-	-	-	-	-	-
4212000	LOSS DISPOS PROP	SO	200	4	54	15	27	87	11	0	-
4212000	LOSS DISPOS PROP	WYP	0	-	-	-	0	-	-	-	-
<b>4212000 Total</b>			<b>200</b>	<b>4</b>	<b>54</b>	<b>15</b>	<b>27</b>	<b>87</b>	<b>11</b>	<b>0</b>	-
4270000	INT ON LNG-TRM DBT	SNP	333,342	6,789	88,396	25,027	45,606	147,915	19,480	71	57
4270000	INT ON LNG-TRM DBT	SNP	31,567	643	8,371	2,370	4,319	14,007	1,845	7	5
4270000	INT ON LNG-TRM DBT	SNP	3,937	80	1,044	296	539	1,747	230	1	1
4270000	INT ON LNG-TRM DBT	SNP	1,007	21	267	76	138	447	59	0	0
<b>4270000 Total</b>			<b>369,853</b>	<b>7,533</b>	<b>98,078</b>	<b>27,769</b>	<b>50,601</b>	<b>164,117</b>	<b>21,613</b>	<b>79</b>	<b>64</b>
4280000	AMT DBT DISC & EXP	SNP	879	18	233	66	120	390	51	0	0
4280000	AMT DBT DISC & EXP	SNP	3,014	61	799	226	412	1,337	176	1	1
<b>4280000 Total</b>			<b>3,892</b>	<b>79</b>	<b>1,032</b>	<b>292</b>	<b>533</b>	<b>1,727</b>	<b>227</b>	<b>1</b>	<b>1</b>
4281000	AMORTZN OF LOSS	SNP	584	12	155	44	80	259	34	0	0
<b>4281000 Total</b>			<b>584</b>	<b>12</b>	<b>155</b>	<b>44</b>	<b>80</b>	<b>259</b>	<b>34</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT	SNP	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
<b>4290000 Total</b>			<b>(11)</b>	<b>(0)</b>	<b>(3)</b>	<b>(1)</b>	<b>(2)</b>	<b>(5)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>
4310000	OTHER INTEREST EXP	SNP	11,968	244	3,174	899	1,637	5,311	699	3	2
<b>4310000 Total</b>			<b>11,968</b>	<b>244</b>	<b>3,174</b>	<b>899</b>	<b>1,637</b>	<b>5,311</b>	<b>699</b>	<b>3</b>	<b>2</b>
4313000	INT EXP ON REG LIAB	SNP	12,654	258	3,356	950	1,731	5,615	739	3	2
<b>4313000 Total</b>			<b>12,654</b>	<b>258</b>	<b>3,356</b>	<b>950</b>	<b>1,731</b>	<b>5,615</b>	<b>739</b>	<b>3</b>	<b>2</b>
4320000	AFUDC - BORROWED	SNP	(36,564)	(745)	(9,696)	(2,745)	(5,003)	(16,225)	(2,137)	(8)	(6)
4320000	AFUDC - BORROWED	SNP	280	6	74	21	38	124	16	0	0
<b>4320000 Total</b>			<b>(36,284)</b>	<b>(739)</b>	<b>(9,622)</b>	<b>(2,724)</b>	<b>(4,964)</b>	<b>(16,101)</b>	<b>(2,120)</b>	<b>(8)</b>	<b>(6)</b>
<b>Grand Total</b>			<b>(75,712)</b>	<b>(1,536)</b>	<b>(19,909)</b>	<b>(5,713)</b>	<b>(10,410)</b>	<b>(33,678)</b>	<b>(4,438)</b>	<b>(16)</b>	<b>(12)</b>



Schedule M  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	SO									
	30% Capitalized labor costs for PowerTax										
SCHMAP	105127	SCHMDEXP	148	3	40	12	20	64	9	0	
SCHMAP	110200	SE									
	Book Depr Allocated to Medicare and M&E										
SCHMAP	120101	BADDEBT									
	Tax Percentage Depletion - Deer Creek										
SCHMAP	130100	SO	1,947	43	529	149	263	851	112	0	
	Other A/R Bad Debt Write-offs										
SCHMAP	130400	SE	28	0	7	2	4	12	2	0	
	Non - Deductible Expenses										
SCHMAP	130505	SO	161	4	44	12	22	70	9	0	
	PMINonDeductible Exp										
SCHMAP	130550	SO									
	Executive Compensation 162(m)										
SCHMAP	130700	SE									
	MEHC Insurance Services-Premium										
SCHMAP	130750	SO	479	11	130	37	65	209	28	0	
	Mining Rescue Training Credit Addback										
SCHMAP	130755	SO	470	10	128	36	63	205	27	0	
	Nondeductible Fringe Benefits										
SCHMAP	130900	SO									
	Nondeductible Parking Costs										
SCHMAP	505505	SO									
	Non - Deductible Executive Comp										
SCHMAP	610106	SE	17	0	4	1	3	8	1	0	
	Income Tax Interest										
SCHMAP	610107	SO	3	0	1	0	0	1	0	0	
	PMIFuel Tax Cr										
SCHMAP	7201051	SO									
	PMI Dividend Gross Up for Foreign Tax Cr										
SCHMAP	920106	SE									
	PMI Dividend Received Deduction										
SCHMAP	920145	SE	48	1	12	4	8	21	3	0	
	Contra Medicare Subsidy										
<b>SCHMAP Total</b>			<b>3,301</b>	<b>72</b>	<b>894</b>	<b>253</b>	<b>448</b>	<b>1,442</b>	<b>191</b>	<b>1</b>	<b>-</b>
SCHMAT	105100	SO	7,659	169	2,079	588	1,034	3,346	440	2	
	Capitalized Labor Costs										
SCHMAT	105120	SCHMDEXP	943,502	19,899	254,223	73,607	130,313	410,890	54,363	206	
	Book Depreciation										
SCHMAT	105121	SE	16,300	237	4,092	1,225	2,605	7,067	1,069	5	
	PMIBook Depreciation										
SCHMAT	105123	SG	(11,175)	(172)	(2,908)	(882)	(1,634)	(4,917)	(659)	(3)	
	Sec. 481a Adj - Repair Deduction										
SCHMAT	105130	CIAC	114,942	4,004	30,889	7,060	11,361	55,733	5,894	-	
	CIAC										
SCHMAT	105137	SO									
	Auto Depreciation										
SCHMAT	105140	SNPD	2,372	83	637	146	234	1,150	122	-	
	Highway relocation										
SCHMAT	105142	SNP	67,459	1,374	17,889	5,065	9,229	29,934	3,942	14	
	Avoided Costs										
SCHMAT	105145	SG									
	Acquisition Adjustment Amort										
SCHMAT	105146	SG	4,130	63	1,075	326	604	1,817	244	1	
	Capitalization of Test Energy										
SCHMAT	105147	SO									
	Sec 1031 Like Kind Exchange										
SCHMAT	105165	SE									
	Coal Mine Development										
SCHMAT	105170	SE									
	Coal Mine Receding Face (Extension)										
SCHMAT	105180	SG									
	Steam Rts Blundell Geothml Bk Depr										
SCHMAT	105205	SE									
	Coal Mine Development-30%Amort										
SCHMAT	105471	OTHER									
	UT Kalamath Relicensing Costs										
SCHMAT	110100	SE									
	Book Cost Depletion										
SCHMAT	110105	SG									
	SRC Book Depletion step up basis adj										
SCHMAT	1101051	SG									
	SRC Book Cost Depletion										
SCHMAT	120105	WA									
	Willow Wind Account Receivable										
SCHMAT	205100	SE	110	2	28	8	18	48	7	0	
	Coal Pile Inventory Adjustment										
SCHMAT	205210	SE									
	ERC (Emission Reduction Credit) Impairme										
SCHMAT	205411	SE									
	PMI Sec 263A Adjustment										



Schedule M  
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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	210105	SO		-	-	-	-	-	-	-	-
SCHMAT	210120	UT		-	-	-	-	-	-	-	-
SCHMAT	210130	IDU		-	-	-	-	-	-	-	-
SCHMAT	210200	GPS	(1,737)	(38)	(471)	(133)	(234)	(759)	(100)	(0)	-
SCHMAT	220100	BADDEBT	52	3	20	5	4	17	3	-	-
SCHMAT	320110	UT		-	-	-	-	-	-	-	-
SCHMAT	320115	OTHER		-	-	-	-	-	-	-	-
SCHMAT	320140	OR		-	-	-	-	-	-	-	-
SCHMAT	320210	SO		-	-	-	-	-	-	-	-
SCHMAT	320220	UT		-	-	-	-	-	-	-	-
SCHMAT	320230	UT		-	-	-	-	-	-	-	-
SCHMAT	320270	SO	13,022	288	3,535	1,000	1,758	5,690	749	3	-
SCHMAT	320280	SO	(18,355)	(406)	(4,982)	(1,409)	(2,478)	(8,020)	(1,055)	(4)	-
SCHMAT	320281	SO	353	8	96	27	48	154	20	0	-
SCHMAT	320282	UT	(291)	-	-	-	-	(291)	-	-	-
SCHMAT	320283	WYU	22	-	-	-	22	-	-	-	-
SCHMAT	330100	SG		-	-	-	-	-	-	-	-
SCHMAT	415110	SG		-	-	-	-	-	-	-	-
SCHMAT	415115	OTHER	5,047	-	-	-	-	-	-	-	5,047
SCHMAT	415120	SG		-	-	-	-	-	-	-	-
SCHMAT	415300	SO		-	-	-	-	-	-	-	-
SCHMAT	415301	WA	140	-	-	140	-	-	-	-	-
SCHMAT	415406	OTHER		-	-	-	-	-	-	-	-
SCHMAT	415423	SE		-	-	-	-	-	-	-	-
SCHMAT	415424	SE	7,658	111	1,922	576	1,224	3,320	502	2	-
SCHMAT	415425	OTHER		-	-	-	-	-	-	-	-
SCHMAT	415430	OTHER	(62)	-	-	-	-	-	-	-	(62)
SCHMAT	415500	SGCT		-	-	-	-	-	-	-	-
SCHMAT	415510	WA	52	-	-	52	-	-	-	-	-
SCHMAT	415555	WYP		-	-	-	-	-	-	-	-
SCHMAT	415640	CA		-	-	-	-	-	-	-	-
SCHMAT	415650	OTHER		-	-	-	-	-	-	-	-
SCHMAT	415680	OR		-	-	-	-	-	-	-	-
SCHMAT	415700	OTHER		-	-	-	-	-	-	-	-
SCHMAT	415701	CA		-	-	-	-	-	-	-	-
SCHMAT	415702	WYP	27	-	-	-	27	-	-	-	-
SCHMAT	415703	WYP	21	-	-	-	21	-	-	-	-
SCHMAT	415704	UT		-	-	-	-	-	-	-	-
SCHMAT	415705	WYP		-	-	-	-	-	-	-	-
SCHMAT	415710	WA	12,612	-	-	12,612	-	-	-	-	-
SCHMAT	415801	SG		-	-	-	-	-	-	-	-
SCHMAT	415802	WA		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415803	WA									
SCHMAT	415804	OR									
SCHMAT	415805	WYP									
SCHMAT	415806	IDU									
SCHMAT	415822	UT									
SCHMAT	415827	OR									
SCHMAT	415828	WYP									
SCHMAT	415829	UT									
SCHMAT	415830	IDU									
SCHMAT	415831	CA									
SCHMAT	415840	OTHER									
SCHMAT	415850	SG									
SCHMAT	415852	IDU	24						24		
SCHMAT	415853	OR									
SCHMAT	415854	WA									
SCHMAT	415855	OTHER	1,126								1,126
SCHMAT	415856	WYP									
SCHMAT	415857	OTHER	115								115
SCHMAT	415858	WYP	324				324				
SCHMAT	415859	WYP									
SCHMAT	415865	OTHER									
SCHMAT	415867	OTHER									
SCHMAT	415868	OTHER	(5,047)								(5,047)
SCHMAT	415870	CA									
SCHMAT	415871	WYP									
SCHMAT	415872	OTHER									
SCHMAT	415876	OTHER	(2,980)								(2,980)
SCHMAT	415881	OTHER	1,039								1,039
SCHMAT	415883	OTHER	592								592
SCHMAT	415890	IDU									
SCHMAT	415891	WYP									
SCHMAT	415893	OTHER									
SCHMAT	415895	OR									
SCHMAT	415896	WA									
SCHMAT	415897	CA									
SCHMAT	415898	SE									
SCHMAT	415900	OTHER									
SCHMAT	415902	OTHER									
SCHMAT	415911	CA									
SCHMAT	415912	OTHER									
SCHMAT	415913	OTHER									
SCHMAT	415914	UT									



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415915	WYP		-	-	-	-	-	-	-	-
SCHMAT	415926	OTHER	1,305	-	-	-	-	-	-	-	1,305
SCHMAT	415927	WA		-	-	-	-	-	-	-	-
SCHMAT	415938	CA		-	-	-	-	-	-	-	-
SCHMAT	425100	IDU		-	-	-	-	-	-	-	-
SCHMAT	425105	OTHER	142	-	-	-	-	-	-	-	142
SCHMAT	425125	SE		-	-	-	-	-	-	-	-
SCHMAT	425205	SO		-	-	-	-	-	-	-	-
SCHMAT	425215	SNPD		-	-	-	-	-	-	-	-
SCHMAT	425250	SG	15	0	4	1	2	7	1	0	0
SCHMAT	425260	SG		-	-	-	-	-	-	-	-
SCHMAT	425280	SG		-	-	-	-	-	-	-	-
SCHMAT	425295	SG		-	-	-	-	-	-	-	-
SCHMAT	425360	SG	172	3	45	14	25	76	10	0	0
SCHMAT	425380	OTHER		-	-	-	-	-	-	-	-
SCHMAT	430100	OTHER	188	-	-	-	-	-	-	-	188
SCHMAT	430111	OTHER		-	-	-	-	-	-	-	-
SCHMAT	430112	OTHER		-	-	-	-	-	-	-	-
SCHMAT	430113	OTHER		-	-	-	-	-	-	-	-
SCHMAT	430117	OTHER		-	-	-	-	-	-	-	-
SCHMAT	505115	SO	(251)	(6)	(68)	(19)	(34)	(110)	(14)	(0)	(0)
SCHMAT	505125	SE	449	7	113	34	72	195	29	0	0
SCHMAT	505140	SO		-	-	-	-	-	-	-	-
SCHMAT	505160	CA		-	-	-	-	-	-	-	-
SCHMAT	505170	SG		-	-	-	-	-	-	-	-
SCHMAT	505200	SE		-	-	-	-	-	-	-	-
SCHMAT	505400	SO	(121)	(3)	(33)	(9)	(16)	(53)	(7)	(0)	(0)
SCHMAT	505500	SO		-	-	-	-	-	-	-	-
SCHMAT	505510	SE		-	-	-	-	-	-	-	-
SCHMAT	505600	SO	139	3	38	11	19	61	8	0	0
SCHMAT	505601	SE	(10)	(0)	(2)	(1)	(2)	(4)	(1)	(0)	(0)
SCHMAT	505700	SO	(1,830)	(40)	(497)	(141)	(247)	(800)	(105)	(0)	(0)
SCHMAT	605100	TROJD	(61)	(1)	(16)	(5)	(9)	(27)	(4)	(0)	(0)
SCHMAT	605301	SO	837	19	227	64	113	366	48	0	0
SCHMAT	605710	OTHER	(5,597)	-	-	-	-	-	-	-	(5,597)
SCHMAT	605715	SE	305	4	77	23	49	132	20	0	0
SCHMAT	610000	SE	(319)	(5)	(80)	(24)	(51)	(138)	(21)	(0)	(0)
SCHMAT	610005	SO		-	-	-	-	-	-	-	-
SCHMAT	610100	SE		-	-	-	-	-	-	-	-
SCHMAT	610111	SE		-	-	-	-	-	-	-	-
SCHMAT	610114	SE		-	-	-	-	-	-	-	-
SCHMAT	610115	SE		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	FERC Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	610130	781 Shopping Incentive_OR	OTHER		-	-	-	-	-	-	-	-
SCHMAT	610135	SB1149 Costs_OR OTHER	OTHER		-	-	-	-	-	-	-	-
SCHMAT	610140	Oregon Rate Refund	OTHER		-	-	-	-	-	-	-	-
SCHMAT	610141	WA Rate Refunds	OTHER		-	-	-	-	-	-	-	-
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline	UT		-	-	-	-	-	-	-	-
SCHMAT	610143	Reg Liability - WA Low Energy Program	WA	(1,479)	-	-	(1,479)	-	-	-	-	-
SCHMAT	610144	Reg Liability - CA California Alternativ	OTHER		-	-	-	-	-	-	-	-
SCHMAT	610145	REG LIAB-DSM	OTHER	(318)	-	-	-	-	-	-	-	(318)
SCHMAT	610146	OR Reg Asset/Liability Consolidation	OR		-	-	-	-	-	-	-	-
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass	OTHER		-	-	-	-	-	-	-	-
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705210	Property Insurance	SO		-	-	-	-	-	-	-	-
SCHMAT	705230	West Valley Lease Reduction - WA	WA		-	-	-	-	-	-	-	-
SCHMAT	705231	West Valley Lease Reduction - OR	OR		-	-	-	-	-	-	-	-
SCHMAT	705232	West Valley Lease Reduction - CA	CA		-	-	-	-	-	-	-	-
SCHMAT	705233	West Valley Lease Reduction - ID	IDU		-	-	-	-	-	-	-	-
SCHMAT	705234	West Valley Lease Reduction - WY	WYU		-	-	-	-	-	-	-	-
SCHMAT	705235	West Valley Lease Reduction - UT	UT		-	-	-	-	-	-	-	-
SCHMAT	705240	CA Alternative Rate for Energy Program(C	OTHER	272	-	-	-	-	-	-	-	272
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,918	-	-	-	-	-	-	-	1,918
SCHMAT	705250	A&G Credit-WA	WA		-	-	-	-	-	-	-	-
SCHMAT	705251	A&G Credit-OR	OR		-	-	-	-	-	-	-	-
SCHMAT	705252	A&G Credit-CA	CA		-	-	-	-	-	-	-	-
SCHMAT	705253	A&G Credit-ID	IDU		-	-	-	-	-	-	-	-
SCHMAT	705254	A&G Credit-WY	WYP		-	-	-	-	-	-	-	-
SCHMAT	705260	March 2006 Transition Plan costs-WA	WA		-	-	-	-	-	-	-	-
SCHMAT	705261	Reg Liability - Sale of renewable Energy	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705262	Reg Liability - Sale of REC's-ID	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	OTHER	202	-	-	-	-	-	-	-	202
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	14,685	-	-	-	-	-	-	-	14,685
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def	OR		-	-	-	-	-	-	-	-
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	CA		-	-	-	-	-	-	-	-
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	649	-	-	-	-	-	-	-	649
SCHMAT	705337	Regulatory Liability - Sale of Renewable	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	4,017	-	-	-	-	-	-	-	4,017
SCHMAT	705341	Reg Liability - Excess Income Tax Deferr	OTHER	252	-	-	-	-	-	-	-	252
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	OTHER	2,399	-	-	-	-	-	-	-	2,399
SCHMAT	705343	Reg Liability - Excess Income Tax Deferr	OTHER	131	-	-	-	-	-	-	-	131
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	470	-	-	-	-	-	-	-	470



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705345	OTHER	(4,673)	-	-	-	-	-	-	-	(4,673)
SCHMAT	705400	OR	1,846	-	1,846	-	-	-	-	-	-
SCHMAT	705420	OTHER	(27)	-	-	-	-	-	-	-	(27)
SCHMAT	705451	OR	(7,594)	-	(7,594)	-	-	-	-	-	-
SCHMAT	705453	IDU	114	-	-	-	-	-	114	-	-
SCHMAT	705455	WYP	350	-	-	-	350	-	-	-	-
SCHMAT	705500	UT	-	-	-	-	-	-	-	-	-
SCHMAT	705514	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705515	OTHER	5,479	-	-	-	-	-	-	-	5,479
SCHMAT	705517	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705518	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705519	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705521	OTHER	(14,327)	-	-	-	-	-	-	-	(14,327)
SCHMAT	705522	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705523	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705525	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705526	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705527	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705530	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705531	OTHER	(2,458)	-	-	-	-	-	-	-	(2,458)
SCHMAT	705536	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705600	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	705700	OTHER	-	-	-	-	-	-	-	-	-
SCHMAT	715050	SO	-	-	-	-	-	-	-	-	-
SCHMAT	715100	WYP	-	-	-	-	-	-	-	-	-
SCHMAT	715105	SG	1	0	0	0	0	0	0	0	0
SCHMAT	715350	SO	-	-	-	-	-	-	-	-	-
SCHMAT	715720	OTHER	(470)	-	-	-	-	-	-	-	(470)
SCHMAT	715810	SG	(191)	(3)	(50)	(15)	(28)	(84)	(11)	(0)	-
SCHMAT	720200	SO	-	-	-	-	-	-	-	-	-
SCHMAT	720300	SO	(75)	(2)	(20)	(6)	(10)	(33)	(4)	(0)	-
SCHMAT	720400	SO	-	-	-	-	-	-	-	-	-
SCHMAT	720550	SO	-	-	-	-	-	-	-	-	-
SCHMAT	720560	SE	-	-	-	-	-	-	-	-	-
SCHMAT	740100	SNP	584	12	155	44	80	259	34	0	0
SCHMAT	910245	SO	(666)	(15)	(181)	(51)	(90)	(291)	(38)	(0)	-
SCHMAT	910530	SO	-	-	-	-	-	-	-	-	-
SCHMAT	910560	UT	-	-	-	-	-	-	-	-	-
SCHMAT	910905	SE	441	6	111	33	71	191	29	0	-
SCHMAT	910910	SE	-	-	-	-	-	-	-	-	-
SCHMAT	920110	SE	659	10	165	50	105	286	43	0	-
<b>SCHMAT Total</b>			<b>1,156,610</b>	<b>25,615</b>	<b>302,361</b>	<b>98,537</b>	<b>154,880</b>	<b>505,214</b>	<b>65,696</b>	<b>226</b>	<b>4,081</b>



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDP	105127	SCHMDEXP		-	-	-	-	-	-	-	-
SCHMDP	110200	SE		-	-	-	-	-	-	-	-
SCHMDP	1102051	SE	9	0	2	1	2	4	1	0	0
SCHMDP	120100	SNP	108	2	29	8	15	48	6	0	0
SCHMDP	120200	SE		-	-	-	-	-	-	-	-
SCHMDP	130560	SO		-	-	-	-	-	-	-	-
SCHMDP	130600	SO		-	-	-	-	-	-	-	-
SCHMDP	130605	CA		-	-	-	-	-	-	-	-
SCHMDP	130910	SO		-	-	-	-	-	-	-	-
SCHMDP	305100	DGP		-	-	-	-	-	-	-	-
SCHMDP	620100	SG		-	-	-	-	-	-	-	-
SCHMDP	620101	SE		-	-	-	-	-	-	-	-
SCHMDP	720105	SO		-	-	-	-	-	-	-	-
SCHMDP	910900	SE	4,090	59	1,027	307	654	1,773	268	1	-
SCHMDP	910918	SE		-	-	-	-	-	-	-	-
SCHMDP	920105	SE		-	-	-	-	-	-	-	-
<b>SCHMDP Total</b>			<b>4,208</b>	<b>62</b>	<b>1,058</b>	<b>316</b>	<b>670</b>	<b>1,825</b>	<b>275</b>	<b>1</b>	<b>0</b>
SCHMDT	105101	SO		-	-	-	-	-	-	-	-
SCHMDT	105122	SG	155,653	2,392	40,505	12,284	22,765	68,483	9,180	44	-
SCHMDT	105125	TAXDEPR	684,400	13,932	180,342	44,352	92,263	307,643	38,667	139	7,062
SCHMDT	105126	SE	4,742	69	1,190	356	758	2,056	311	2	-
SCHMDT	105137	SO	6,684	148	1,814	513	902	2,921	384	1	-
SCHMDT	1051411	SNP	36,195	737	9,598	2,718	4,952	16,061	2,115	8	6
SCHMDT	1051412	SNP	72,140	1,469	19,130	5,416	9,870	32,011	4,216	15	12
SCHMDT	105143	SO	266	6	72	20	36	116	15	0	-
SCHMDT	105147	SO		-	-	-	-	-	-	-	-
SCHMDT	105148	SE		-	-	-	-	-	-	-	-
SCHMDT	105149	SE		-	-	-	-	-	-	-	-
SCHMDT	105152	GPS	16,502	365	4,480	1,267	2,228	7,211	949	3	-
SCHMDT	105153	SG	(191)	(3)	(50)	(15)	(28)	(84)	(11)	(0)	-
SCHMDT	105165	SE		-	-	-	-	-	-	-	-
SCHMDT	105171	SE	46	1	12	3	7	20	3	0	-
SCHMDT	105175	GPS	69,673	1,541	18,913	5,349	9,407	30,443	4,005	14	-
SCHMDT	105181	SG		-	-	-	-	-	-	-	-
SCHMDT	105185	DGP		-	-	-	-	-	-	-	-
SCHMDT	105220	SG		-	-	-	-	-	-	-	-
SCHMDT	1052203	SG	377	6	98	30	55	166	22	0	-
SCHMDT	105470	GPS	4,187	93	1,136	321	565	1,829	241	1	-
SCHMDT	110200	SE		-	-	-	-	-	-	-	-
SCHMDT	1102051	SE	31	0	8	2	5	13	2	0	-
SCHMDT	120105	WA		-	-	-	-	-	-	-	-
SCHMDT	205025	SE	(219)	(3)	(55)	(16)	(35)	(95)	(14)	(0)	-



Schedule M  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	205200	Coal M&S Inventory Write-Off	(866)	(30)	(233)	(53)	(86)	(420)	(44)	-	-
SCHMDT	205205	Inventory Reserve - PMI	(770)	(11)	(193)	(58)	(123)	(334)	(51)	(0)	-
SCHMDT	205411	PMISEC 263A Adjustment	739	11	186	56	118	320	48	0	-
SCHMDT	210000	PREPAID IBEW 57 MEDICAL		-	-	-	-	-	-	-	-
SCHMDT	210100	Prepaid Taxes-OR PUC	(52)	-	(52)	-	-	-	-	-	-
SCHMDT	210105	Self Insured Health Benefit		-	-	-	-	-	-	-	-
SCHMDT	210110	Prepaid Taxes-WA UTC		-	-	-	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	(36)	-	-	-	-	(36)	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	40	-	-	-	-	-	40	-	-
SCHMDT	210140	Prepaid Taxes-WY PSC		-	-	-	-	-	-	-	-
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo		-	-	-	-	-	-	-	-
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo		-	-	-	-	-	-	-	-
SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine		-	-	-	-	-	-	-	-
SCHMDT	210175	Prepaid - FSA O&M - East	252	4	66	20	37	111	15	0	-
SCHMDT	210180	OTHER PREPAIDS	126	3	34	10	17	55	7	0	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	327	5	85	26	48	144	19	0	-
SCHMDT	210190	Prepaid Water Rights	(161)	(2)	(42)	(13)	(24)	(71)	(10)	(0)	-
SCHMDT	210195	Prepaid Surety Bond Costs		-	-	-	-	-	-	-	-
SCHMDT	210200	Prepaid Taxes-property taxes		-	-	-	-	-	-	-	-
SCHMDT	287396	Regulatory Liabilities - Interim Provisi		-	-	-	-	-	-	-	-
SCHMDT	287616	Regulatory Assets - Interim Provisions		-	-	-	-	-	-	-	-
SCHMDT	305100	Amort of Projects-Klamath Engineering		-	-	-	-	-	-	-	-
SCHMDT	310102	Fixed Asset-Book/Tax - IGC		-	-	-	-	-	-	-	-
SCHMDT	320210	Research & Exper. Sec. 174 Amort.		-	-	-	-	-	-	-	-
SCHMDT	320271	Contra Reg Asset - Pension Plan CTG	1,641	36	445	126	222	717	94	0	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	(18,355)	(406)	(4,982)	(1,409)	(2,478)	(8,020)	(1,055)	(4)	-
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution		-	-	-	-	-	-	-	-
SCHMDT	320291	Prepaid IBEW 57 Pension Contribution - C		-	-	-	-	-	-	-	-
SCHMDT	415110	Def Reg Asset-Transmission Svc Deposit	191	3	50	15	28	84	11	0	-
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC		-	-	-	-	-	-	-	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	769	-	-	-	-	-	-	-	769
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	3,174	-	-	-	-	-	-	-	3,174
SCHMDT	415300	Hazardous Waste Clean-up Costs	2,931	65	796	225	396	1,281	169	1	-
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA		-	-	-	-	-	-	-	-
SCHMDT	415410	Reg Asset - Energy West Mining	(1,189)	(17)	(298)	(89)	(190)	(516)	(78)	(0)	-
SCHMDT	415411	ContraRA DeerCreekAband CA	19	19	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	(407)	-	-	-	-	-	(407)	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	(1,695)	-	(1,695)	-	-	-	-	-	-
SCHMDT	415414	ContraRA DeerCreekAband UT	(15)	-	-	-	-	(15)	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	84	-	-	84	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	(2,104)	-	-	-	(2,104)	-	-	-	-
SCHMDT	415417	Contra RA UMWA Pension CA		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415418	OTHER									
SCHMDT	415419	OTHER									
SCHMDT	415420	OTHER									
SCHMDT	415421	OTHER									
SCHMDT	415422	OTHER									
SCHMDT	415431	OTHER	137								137
SCHMDT	415501	IDU									
SCHMDT	415502	OR									
SCHMDT	415530	IDU	150								
SCHMDT	415531	UT	4,400					4,400			
SCHMDT	415532	WYP	1,600				1,600				
SCHMDT	415545	OTHER									
SCHMDT	415585	OTHER									
SCHMDT	415655	OTHER									
SCHMDT	415675	OTHER	(83)								(83)
SCHMDT	415676	OTHER	(28)								(28)
SCHMDT	415677	OTHER	(13)								(13)
SCHMDT	415680	OTHER	570								570
SCHMDT	415700	OTHER									
SCHMDT	415701	OTHER	2								2
SCHMDT	415703	WYP									
SCHMDT	415705	WYP									
SCHMDT	415720	OTHER	498								498
SCHMDT	415750	OTHER									
SCHMDT	415801	SG									
SCHMDT	415803	WA									
SCHMDT	415804	OR									
SCHMDT	415815	SO									
SCHMDT	415820	OR									
SCHMDT	415821	WYP									
SCHMDT	415823	UT									
SCHMDT	415824	CA									
SCHMDT	415825	WA									
SCHMDT	415845	OTHER									
SCHMDT	415850	SG									
SCHMDT	415851	CA									
SCHMDT	415852	IDU									
SCHMDT	415853	OR									
SCHMDT	415854	WA									
SCHMDT	415855	OTHER									
SCHMDT	415856	WYP									
SCHMDT	415857	OTHER									



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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415858	WY - Deferred Overburden Costs									
SCHMDT	415859	WY - Deferred Advertising Costs									
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	5								
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	62					62			
SCHMDT	415865	Reg Asset - Utah MPA									
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	508								508
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs									
SCHMDT	415870	CA Def Excess NPC	(27)								
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	13,263								13,263
SCHMDT	415875	Deferred Excess Net Power Costs - UT	22,657								22,657
SCHMDT	415876	Deferred Excess Net Power Costs - OR									
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(35)					(35)			
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	(6)				(6)				
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	0								0
SCHMDT	415884	Reg Asset - Current Reclass - Other									
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other									
SCHMDT	415886	Reg Asset - ID Deferred Excess Net Power									
SCHMDT	415888	Reg Asset - UT Deferred Excess Net Power									
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	6,864								6,864
SCHMDT	415893	OR - MEHC Transition Service Costs									
SCHMDT	415894	Reg Asset - REC Sales Deferral - CA - No									
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement									
SCHMDT	415897	Reg Asset MEHC Transition Service Costs									
SCHMDT	415898	Deferred Coal Costs - Naughton Contract									
SCHMDT	415900	OR SB 408 Recovery									
SCHMDT	415901	Reg Asset - WY Deferred Excess Net Power									
SCHMDT	415903	Reg Asset - REC Sales Deferral - WA									
SCHMDT	415904	Reg Asset - WY REC's in Rates - Current									
SCHMDT	415905	Reg Asset - OR REC's in Rates - Current									
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	(115)								(115)
SCHMDT	415907	Reg Asset - CA Solar Feed-in Tariff - Cu									
SCHMDT	415908	Reg Asset - OR Solar Feed-In Tariff - Cu									
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs									
SCHMDT	415917	Reg Asset - Naughton Unit #3 Costs - CA									
SCHMDT	415918	Reg Asset - RPS Compliance Purchases									
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	10								10
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	(128)					(128)			
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	(442)				(442)				
SCHMDT	415923	Reg Asset - Carbon Unrecovered Plant - J	(479)								(479)
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	(3,445)					(3,445)			
SCHMDT	415925	Reg Asset - Carbon Unrecovered Plant - W	(1,158)				(1,158)				
SCHMDT	415930	Reg Asset - Carbon Decommissioning - ID									



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-
SCHMDT	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-
SCHMDT	415933	Reg Liability - Contra - Carbon Decommiss	IDU	(35)	-	-	-	-	-	-	-
SCHMDT	415934	Reg Liability - Contra - Carbon Decommiss	UT	(250)	-	-	-	(250)	-	-	-
SCHMDT	415935	Reg Liability - Contra - Carbon Decommiss	WYP	(624)	-	-	(624)	-	-	-	-
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	-	-	-	-	-	-	-	-
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	-	-	-	-	-	-	-	-
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-
SCHMDT	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-
SCHMDT	425210	Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(156)	(5)	(42)	(10)	(15)	(75)	(8)	-
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-
SCHMDT	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
SCHMDT	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	(3,670)	-	-	-	-	-	-	(3,670)
SCHMDT	425700	Trojan Special Assessment -DOE- IRS	TROJD	-	-	-	-	-	-	-	-
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	SG	-	-	-	-	-	-	-	-
SCHMDT	430100	Customer Service / Weatherization	OTHER	-	-	-	-	-	-	-	-
SCHMDT	430110	Reg Asset balance reclass	OTHER	(318)	-	-	-	-	-	-	(318)
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	923	-	-	-	-	-	-	923
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-
SCHMDT	505125	Accrued Royalties	SE	-	-	-	-	-	-	-	-
SCHMDT	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-
SCHMDT	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-
SCHMDT	505400	Bonus Liability	SO	-	-	-	-	-	-	-	-
SCHMDT	505510	Vacation Accrual - PMI	SE	92	1	23	7	15	40	6	0
SCHMDT	505520	PMI Bonus Accrual	SE	-	-	-	-	-	-	-	-
SCHMDT	505600	IGC Vacation Accrual	SO	-	-	-	-	-	-	-	-
SCHMDT	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-
SCHMDT	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(2)	-	-	(2)	-	-	-	-
SCHMDT	605710	Reverse Accrued Final Reclamation	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610000	PMI Coal Mine Development	SE	-	-	-	-	-	-	-	-
SCHMDT	610100	PMIDEVT COST AMORT	SE	(562)	(8)	(141)	(42)	(90)	(244)	(37)	(0)
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	64	1	17	5	9	28	4	0
SCHMDT	610110	Ptax NOPAs	SO	-	-	-	-	-	-	-	-
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	(112)	(2)	(28)	(8)	(18)	(49)	(7)	(0)
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	2,648	39	665	199	423	1,148	174	1



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	610130	OTHER									
	781 Shopping Incentive_OR										
SCHMDT	610135	OTHER									
	SB1149 Costs_OR OTHER										
SCHMDT	610140	OTHER									
	OR Rate Refunds										
SCHMDT	610141	OTHER									
	WA Rate Refunds										
SCHMDT	610142	UT	(47)					(47)			
	Reg. Liability - UT Home Energy Lifeline										
SCHMDT	610143	WA									
	REG LIABILITY - WA LOW ENERGY PROGRAM										
SCHMDT	610145	OTHER									
	REG LIAB-DSM										
SCHMDT	610146	OR	26		26						
	OR Reg Asset/Liability Consolidation										
SCHMDT	610148	OTHER									
	Reg Liability - Def NPC Balance Reclass										
SCHMDT	610149	OTHER									
	Reg Liability - SB 1149 Balance Reclass										
SCHMDT	705200	OTHER									
	Oregon Gain on Sale of Halsey-OR										
SCHMDT	705210	SO									
	Property Insurance(Injuries & Damages)										
SCHMDT	705232	CA									
	CA West Valley Lease Reduction										
SCHMDT	705233	IDU									
	West Valley Lease Reduction - ID										
SCHMDT	705234	WYP									
	West Valley Lease Reduction - WY										
SCHMDT	705235	UT									
	UT West Valley Lease Reduction										
SCHMDT	705250	WA									
	A&G Credit - WA										
SCHMDT	705251	OR									
	A&G Credit-OR										
SCHMDT	705252	CA									
	A&G Credit-CA										
SCHMDT	705253	IDU									
	A&G Credit - ID										
SCHMDT	705254	WYP									
	A&G Credit - WY										
SCHMDT	705261	OTHER	(23)								(23)
	Reg Liability - Sale of Renewable Energy										
SCHMDT	705265	OTHER	603								603
	Reg Liab - OR Energy Conservation Charge										
SCHMDT	705300	SE									
	Reg. Liability - Deferred Benefit_Arch S										
SCHMDT	705305	CA									
	Reg Liability-CA Gain on Sale of Asset										
SCHMDT	705310	UT									
	Reg Liability-UT Gain on Sale of Asset										
SCHMDT	705320	IDU									
	Reg Liability-ID Gain on Sale of Asset										
SCHMDT	705330	WYP									
	Reg Liability-WY Gain on Sale of Asset										
SCHMDT	705337	OTHER	(62)								(62)
	Reg Liability - Sale of Renewable Energy										
SCHMDT	705454	UT	(1,104)					(1,104)			
	Reg Liability - UT Property Insurance Re										
SCHMDT	705534	OTHER									
	Regulatory Liability - OR Asset Sale Gai										
SCHMDT	705537	OTHER									
	Regulatory Liability - Other Reg Liabili										
SCHMDT	705700	OTHER									
	Reg Liability - Current Reclass - Other										
SCHMDT	705755	OTHER									
	Reg Liability - Non current Reclass - Ot										
SCHMDT	715050	SO									
	Microsoft Software License Liability										
SCHMDT	715100	WYP									
	University of WY Contract Amort.										
SCHMDT	715350	SO									
	Misc Deferred Credits										
SCHMDT	715800	SG									
	Redding Renegotiated Contract										
SCHMDT	720100	SO									
	FAS 106 Accruals										
SCHMDT	720200	SO	(1,450)	(32)	(393)	(111)	(196)	(633)	(83)	(0)	
	Deferred Comp Plan Benefits-PPL										
SCHMDT	720300	SO									
	PENSION / RETIREMENT ACCRUAL - CASH BASI										
SCHMDT	720400	SO									
	SUPPL. EXEC. RETIREMENT PLAN (SERP)										



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 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	720500	Severance Accrual	687	15	186	53	93	300	39	0	-
SCHMDT	720550	Accrued CIC Severance	-	-	-	-	-	-	-	-	-
SCHMDT	720800	FAS 158 Pension Liability	24,626	545	6,685	1,891	3,325	10,760	1,416	5	-
SCHMDT	720805	FAS 158 - Funded Pension Asset	-	-	-	-	-	-	-	-	-
SCHMDT	720810	FAS 158 Post-Retirement Liability	1,269	28	344	97	171	554	73	0	-
SCHMDT	720815	FAS 158 Post Retirement Liability	6,171	137	1,675	474	833	2,696	355	1	-
SCHMDT	740100	Post Merger Loss-Reacquired Debt	-	-	-	-	-	-	-	-	-
SCHMDT	910240	190LEGAL RESERVE	-	-	-	-	-	-	-	-	-
SCHMDT	910530	Injuries and Damages Reserve	3,787	84	1,028	291	511	1,655	218	1	-
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	-	-	-	-	-	-	-	-	-
SCHMDT	910905	PMI Underground Mine Cost Depletion	-	-	-	-	-	-	-	-	-
SCHMDT	910925	CA Refund	-	-	-	-	-	-	-	-	-
SCHMDT	920110	PMI WY Extraction Tax	-	-	-	-	-	-	-	-	-
<b>SCHMDT Total</b>			<b>1,112,377</b>	<b>21,206</b>	<b>281,405</b>	<b>74,383</b>	<b>144,042</b>	<b>477,729</b>	<b>60,639</b>	<b>233</b>	<b>52,741</b>
<b>Grand Total</b>			<b>2,276,496</b>	<b>46,955</b>	<b>585,717</b>	<b>173,490</b>	<b>300,040</b>	<b>986,211</b>	<b>126,800</b>	<b>461</b>	<b>56,821</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 7 D.I.T. Expense & I.T.C. Amortization**

*Page 1-9: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.7 – Deferred Income Tax Expense'*

*Page 1-1: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.7 – Investment Tax Credit Amortization'*



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA		-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO		-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE		-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	38,270	588	9,959	3,020	5,597	16,838	2,257	11	-
4101000	105125	Tax Depreciation	TAXDEPR	168,271	3,425	44,340	10,905	22,684	75,639	9,507	34	1,736
4101000	105126	282DIT PMIDepreciation-Tax	SE	1,166	17	293	88	186	505	76	0	-
4101000	105137	Capitalized Depreciation	SO	1,643	36	446	126	222	718	94	0	-
4101000	105141	AFUDC Debt	SNP	8,899	181	2,360	668	1,218	3,949	520	2	2
4101000	1051411	AFUDC Equity	SNP	17,737	361	4,703	1,332	2,427	7,870	1,036	4	3
4101000	105143	282Basis Intangible Difference	SO	65	1	18	5	9	29	4	0	-
4101000	105147	Sec 1031 Like Kind Exchange	SO		-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE		-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE		-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	4,057	90	1,101	312	548	1,773	233	1	-
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(47)	(1)	(12)	(4)	(7)	(21)	(3)	(0)	-
4101000	105165	Coal Mine Development	SE		-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE		-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE	11	0	3	1	2	5	1	0	-
4101000	105175	Cost of Removal	GPS	17,130	379	4,650	1,315	2,313	7,485	985	3	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	93	1	24	7	14	41	5	0	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	1,029	23	279	79	139	450	59	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	SE		-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	8	0	2	1	1	3	0	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE		-	-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable	WA		-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(54)	(1)	(14)	(4)	(9)	(23)	(4)	(0)	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	(213)	(7)	(57)	(13)	(21)	(103)	(11)	-	-
4101000	205205	Inventory Reserve - PMI	SE	(189)	(3)	(48)	(14)	(30)	(82)	(12)	(0)	-
4101000	205411	190PMISec263A	SE	182	3	46	14	29	79	12	0	-
4101000	210100	283OR PUC Prepaid Taxes	OR	(13)	-	(13)	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	10	-	-	-	-	-	10	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP		-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG		-	-	-	-	-	-	-	-
4101000	210175	Prepaid - FSA O&M - East	SG	62	1	16	5	9	27	4	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	31	1	8	2	4	14	2	0	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	80	1	21	6	12	35	5	0	-
4101000	210190	Prepaid Water Rights	SG	(40)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
4101000	210195	Prepaid Surety Bond Costs	SO		-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER		-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER		-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	SO		-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	403	9	110	31	54	176	23	0	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(4,513)	(100)	(1,225)	(346)	(609)	(1,972)	(259)	(1)	-



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER		-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER		-	-	-	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	47	1	12	4	7	21	3	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG		-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	189	-	-	-	-	-	-	-	189
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	780	-	-	-	-	-	-	-	780
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	721	16	196	55	97	315	41	0	-
4101000	415406	Reg Asset Utah ECAM	OTHER		-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	(292)	(4)	(73)	(22)	(47)	(127)	(19)	(0)	-
4101000	415411	ContraRA DeerCreekAband CA	CA	5	5	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(100)	-	-	-	-	-	(100)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	(417)	-	(417)	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	(4)	-	-	-	-	(4)	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	21	-	-	21	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	(517)	-	-	-	(517)	-	-	-	-
4101000	415417	Contra RA UMWVA Pension CA	OTHER		-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWVA Pension ID	OTHER		-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWVA Pension OR	OTHER		-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWVA Pension UT	OTHER		-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWVA Pension WA	OTHER		-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWVA Pension WY	OTHER		-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electrific	OTHER	34	-	-	-	-	-	-	-	34
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU		-	-	-	-	-	-	-	-
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR		-	-	-	-	-	-	-	-
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	37	-	-	-	-	-	37	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,082	-	-	-	-	1,082	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	393	-	-	-	393	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER		-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER		-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER		-	-	-	-	-	-	-	-
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	140	-	-	-	-	-	-	-	140
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER		-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	-	-	-	-	-	-	-	0
4101000	415720	Reg Asset - Community Solar - OR	OTHER	122	-	-	-	-	-	-	-	122
4101000	415815	Insurance Reserve	SO		-	-	-	-	-	-	-	-
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR		-	-	-	-	-	-	-	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP		-	-	-	-	-	-	-	-
4101000	415823	Contra Pension Reg Asset CTG - UT	UT		-	-	-	-	-	-	-	-
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA		-	-	-	-	-	-	-	-
4101000	415825	Contra Pension Reg Asset CTG - WA	WA		-	-	-	-	-	-	-	-
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER		-	-	-	-	-	-	-	-



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2019  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Unrecovered Plant Powerdale	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415850	Unrecovered Plant Powerdale	SG									
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA									
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	1								1
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	15					15			
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	125								125
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER									
4101000	415870	Deferred Excess Net Power Costs CA	CA	(7)	(7)							
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	3,261								3,261
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	5,571								5,571
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)					(9)			
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)				(1)				
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	0								0
4101000	415884	Reg Asset - Current Reclass - Other	OTHER									
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER									
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER									
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER									
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	1,688								1,688
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER									
4101000	415900	OR SB 408 Recovery	OTHER									
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER									
4101000	415903	Reg Asset - REC Sales Deferral - WA	OTHER									
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER									
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER									
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	(28)								(28)
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER									
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER									
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER									
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER									
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER									
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	2						2		
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)					(31)			
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)				(109)				
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(118)						(118)		
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(847)					(847)			
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(285)				(285)				
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU									
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT									
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP									
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	(9)						(9)		
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(62)					(62)			
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(153)				(153)				
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG									
4101000	425100	190Deferred Regulatory Expense-IDU	IDU									
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER									



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER		-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER		-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(38)	(1)	(10)	(2)	(4)	(19)	(2)	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation	SG		-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	SG		-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(902)	-	-	-	-	-	-	-	(902)
4101000	430110	Reg Asset Balance Reclass	OTHER	(78)	-	-	-	-	-	-	-	(78)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER		-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	227	-	-	-	-	-	-	-	227
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER		-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	SE	23	0	6	2	4	10	1	0	-
4101000	505600	190Vacation Sickleave & PT Accrual	SO		-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA	WA		-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR	OR		-	-	-	-	-	-	-	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(1)	-	-	(1)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(138)	(2)	(35)	(10)	(22)	(60)	(9)	(0)	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	16	0	4	1	2	7	1	0	-
4101000	610111	283PMI SALE OF ASSETS	SE	(28)	(0)	(7)	(2)	(4)	(12)	(2)	(0)	-
4101000	610114	PMI EITF Pre stripping Cost	SE	651	9	163	49	104	282	43	0	-
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	(11)	-	-	-	-	(11)	-	-	-
4101000	610143	283Reg Liability-WA Low Energy Program	WA		-	-	-	-	-	-	-	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	6	-	6	-	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER		-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO		-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(6)	-	-	-	-	-	-	-	(6)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	148	-	-	-	-	-	-	-	148
4101000	705300	Reg Liability - Deferred Benefit_Arch S	SE		-	-	-	-	-	-	-	-
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA		-	-	-	-	-	-	-	-
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(15)	-	-	-	-	-	-	-	(15)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	(272)	-	-	-	-	(272)	-	-	-
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER		-	-	-	-	-	-	-	-
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER		-	-	-	-	-	-	-	-
4101000	705700	Reg Liability - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER		-	-	-	-	-	-	-	-
4101000	715800	190Redding Contract	SG		-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	SO	(356)	(8)	(97)	(27)	(48)	(156)	(20)	(0)	-
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO		-	-	-	-	-	-	-	-
4101000	720500	190Severance	SO	169	4	46	13	23	74	10	0	-
4101000	720800	190FAS 158 Pension Liability	SO	6,055	134	1,644	465	817	2,646	348	1	-
4101000	720805	FAS 158 - Funded Pension Asset	SO		-	-	-	-	-	-	-	-
4101000	720810	190FAS 158 Post Retirement Liability	SO	312	7	85	24	42	136	18	0	-
4101000	720815	FAS 158 Post Retirement Liability	SO	1,517	34	412	116	205	663	87	0	-
4101000	910530	190Injuries & Damages	SO	931	21	253	71	126	407	54	0	-
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER		-	-	-	-	-	-	-	-



**Deferred Income Tax Expense**  
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>411000 Total</b>			<b>273,496</b>	<b>5,214</b>	<b>69,188</b>	<b>18,288</b>	<b>35,415</b>	<b>117,457</b>	<b>14,909</b>	<b>57</b>	<b>12,967</b>
4111000	100105	OTHER	326	-	-	-	-	-	-	-	326
4111000	105100	283FAS 109 Def Tax Liab WA-NUTIL	(1,883)	(42)	(511)	(145)	(254)	(823)	(108)	(0)	-
4111000	105107	190CAPITALIZED LABOR COSTS	(357)	-	-	-	-	-	(357)	-	-
4111000	105112	Non-Protected PP&E EDIT - ID	-	-	-	-	-	-	-	-	-
4111000	105112	Non-Protected PP&E EDIT - UT	-	-	-	-	-	-	-	-	-
4111000	1051151	Depreciation Flow-Through - CA	(808)	(808)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	(343)	-	-	-	-	-	-	(343)	-
4111000	1051153	Depreciation Flow-Through - ID	(1,501)	-	-	-	-	-	(1,501)	-	-
4111000	1051154	Depreciation Flow-Through - OR	(8,406)	-	(8,406)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	(1,237)	-	-	-	-	-	-	-	(1,237)
4111000	1051156	Depreciation Flow-Through - UT	(10,744)	-	-	-	-	(10,744)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	(1,924)	-	-	(1,924)	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	(3,228)	-	-	-	(3,228)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	(778)	-	-	-	(778)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	(13)	(13)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	(53)	-	-	-	-	-	(53)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	(209)	-	(209)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	(346)	-	-	-	-	(346)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	(189)	-	-	(189)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	(141)	-	-	-	(141)	-	-	-	-
4111000	105120	Book Depreciation	(231,975)	(4,893)	(62,505)	(18,097)	(32,040)	(101,024)	(13,366)	(51)	-
4111000	105121	282DIT PMIDepreciation-Book	(4,008)	(58)	(1,006)	(301)	(640)	(1,738)	(263)	(1)	-
4111000	105123	Sec 481a Adj- Repair Deduction	2,747	42	715	217	402	1,209	162	1	-
4111000	105130	CIAC	(28,260)	(984)	(7,595)	(1,736)	(2,793)	(13,703)	(1,449)	-	-
4111000	105140	Highway Relocation	(583)	(20)	(157)	(36)	(58)	(283)	(30)	-	-
4111000	105142	Avoided Costs	(16,586)	(338)	(4,398)	(1,245)	(2,269)	(7,360)	(969)	(4)	(3)
4111000	105146	Capitalization of Test Energy	(1,016)	(16)	(264)	(80)	(149)	(447)	(60)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	(349)	(5)	(91)	(28)	(51)	(153)	(21)	(0)	-
4111000	105471	UT Kalamath Relicensing Costs	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADDBACK	(27)	(0)	(7)	(2)	(4)	(12)	(2)	(0)	-
4111000	205100	190COAL PILE INVENTORY	-	-	-	-	-	-	-	-	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	427	9	116	33	58	187	25	0	-
4111000	220100	190Bad Debt Allowance	(13)	(1)	(5)	(1)	(1)	(4)	(1)	-	-
4111000	2874941	190Idaho ITC Credits	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	(3,202)	(71)	(869)	(246)	(432)	(1,399)	(184)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	4,513	100	1,225	346	609	1,972	259	1	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	(87)	(2)	(24)	(7)	(12)	(38)	(5)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	72	-	-	-	-	72	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	(5)	-	-	-	(5)	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	(1,241)	-	-	-	-	-	-	-	(1,241)
4111000	415301	190Hazardous Waste/Environmental-WA	(35)	-	-	(35)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Contra PP&E Deer Creek	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(1,883)	(27)	(473)	(142)	(301)	(816)	(123)	(1)	-
4111000	415425	Contra Reg Asset - UMWPA Pension	OTHER	-	-	-	-	-	-	-	-	-
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	15	-	-	-	-	-	-	-	15
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	-	-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(13)	-	-	(13)	-	-	-	-	-
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	(3,101)	-	-	(3,101)	-	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset - Pension MMT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	-	-	-	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	-	-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	-	-	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-	-	-	-	-	-	-	-	-
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(6)	-	-	-	-	-	(6)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(277)	-	-	-	-	-	-	-	(277)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	OTHER	(28)	-	-	-	-	-	-	-	(28)
4111000	415858	WY - Deferred Overburden Costs	WYP	(80)	-	-	-	(80)	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,241	-	-	-	-	-	-	-	1,241
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	733	-	-	-	-	-	-	-	733
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	(255)	-	-	-	-	-	-	-	(255)
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(145)	-	-	-	-	-	-	-	(145)
4111000	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	-	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Contra Reg Asset - Naughton Unit #3 - WA	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	(321)	-	-	-	-	-	-	-	(321)
4111000	415927	Reg Liability - Depreciation Decrease De	WA	-	-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	-	-	-	-	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(35)	-	-	-	-	-	-	-	(35)
4111000	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-	-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(19)	(2)	(0)	-
4111000	425380	190Idaho Customer Bal Acct	OTHER	-	-	-	-	-	-	-	-	-
4111000	430100	283Weatherization	OTHER	(46)	-	-	-	-	-	-	-	(46)
4111000	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	62	1	17	5	8	27	4	0	-
4111000	505125	190Accrued Royalties	SE	(110)	(2)	(28)	(8)	(18)	(48)	(7)	(0)	-
4111000	505400	190Bonus Liability	SO	30	1	8	2	4	13	2	0	-
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(34)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	-
4111000	505601	Sick Leave Accrual - PMI	SE	2	0	1	0	0	1	0	0	-
4111000	505700	190Accrued Retention Bonus	SO	450	10	122	35	61	197	26	0	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	15	0	4	1	2	7	1	0	-
4111000	605301	Environmental Liability - Regulated	SO	(206)	(5)	(56)	(16)	(28)	(90)	(12)	(0)	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	1,376	-	-	-	-	-	-	-	1,376
4111000	605715	Trapper Mine Contract Obligation	SE	(75)	(1)	(19)	(6)	(12)	(33)	(5)	(0)	-
4111000	610000	283PMI Development Costs	SE	78	1	20	6	13	34	5	0	-
4111000	610143	283Reg Liability-WA Low Energy Program	WA	364	-	-	364	-	-	-	-	-
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	OTHER	78	-	-	-	-	-	-	-	78
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	(67)	-	-	-	-	-	-	-	(67)
4111000	705241	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(472)	-	-	-	-	-	-	-	(472)
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	-	-	-	-	-	-	-	-	-
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	(50)	-	-	-	-	-	-	-	(50)
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(3,611)	-	-	-	-	-	-	-	(3,611)
4111000	705281	Non-Property EDIT - ID	IDU	(101)	-	-	-	-	-	(101)	-	-
4111000	705283	Non-Property EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	FERC	(13)	-	-	-	-	-	-	(13)	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(963)	(963)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,595)	-	-	-	-	-	(2,595)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(13,385)	-	(13,385)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(3,064)	-	-	(3,064)	-	-	-	-	-



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Protected PP&E EDIT - WYP - Fed Only	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(7,479)	-	-	-	(7,479)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	301	-	-	-	301	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(20,275)	-	-	-	-	(20,275)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	(3,196)	-	-	-	-	-	(478)	(3,196)	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(478)	-	-	-	-	-	-	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	(738)	-	-	-	-	-	-	(738)	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(160)	-	-	-	-	-	-	-	(160)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(988)	-	-	-	-	-	-	-	(988)
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	(62)	-	-	-	-	-	-	-	(62)
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(590)	-	-	-	-	-	-	-	(590)
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	(32)	-	-	-	-	-	-	-	(32)
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(115)	-	-	-	-	-	-	-	(115)
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	1,149	-	-	-	-	-	-	-	1,149
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	1,260	1,260	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	2,296	-	-	-	-	-	2,296	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	13,769	-	13,769	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	26,411	-	-	-	-	26,411	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	4,056	-	-	4,056	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	9,160	-	-	-	9,160	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(454)	-	(454)	-	-	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	7	-	-	-	-	-	-	-	7
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,867	-	1,867	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(28)	-	-	-	-	-	(28)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(86)	-	-	-	(86)	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	(1,347)	-	-	-	-	-	-	-	(1,347)
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	3,522	-	-	-	-	-	-	-	3,522
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	604	-	-	-	-	-	-	-	604
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	116	-	-	-	-	-	-	-	116



**Deferred Income Tax Expense**  
 Twelve Months Ending - December 2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	47	1	12	4	7	21	3	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	18	0	5	1	2	8	1	0	-
4111000	720560	Pension Liability - UMWVA Withdrawal Obli		-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	(144)	(3)	(38)	(11)	(20)	(64)	(8)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	164	4	44	13	22	72	9	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	(108)	(2)	(27)	(8)	(17)	(47)	(7)	(0)	-
4111000	920110	190PMI WY Extraction Tax	(162)	(2)	(41)	(12)	(26)	(70)	(11)	(0)	-
4111000	930100	190OR BETC Credit		-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit		-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	1	0	0	0	0	1	0	0	-
<b>4111000 Total</b>			<b>(309,699)</b>	<b>(6,826)</b>	<b>(82,661)</b>	<b>(25,375)</b>	<b>(40,295)</b>	<b>(129,322)</b>	<b>(18,961)</b>	<b>(4,345)</b>	<b>(1,914)</b>
<b>Grand Total</b>			<b>(36,203)</b>	<b>(1,612)</b>	<b>(13,473)</b>	<b>(7,086)</b>	<b>(4,880)</b>	<b>(11,864)</b>	<b>(4,052)</b>	<b>(4,288)</b>	<b>11,053</b>



**Investment Tax Credit Amortization**

Sum of Range: 01/2019 - 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	DGU	(2,739)	-	-	(146)	(2,285)	(306)	(1)	-	-
<b>4114000 Total</b>			<b>(2,739)</b>	<b>-</b>	<b>-</b>	<b>(146)</b>	<b>(2,285)</b>	<b>(306)</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>
<b>Grand Total</b>			<b>(2,739)</b>	<b>-</b>	<b>-</b>	<b>(146)</b>	<b>(2,285)</b>	<b>(306)</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 8 Plant in Service**

*Page 1-11: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.8 – Plant in Service'*



**Electric Plant In Service with Unclassified**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	1,000	-	-	-	-	-	1,000	-
1010000	ELEC PLANT IN SERV	3020000	10,338	159	2,690	816	1,512	4,548	610	3
1010000	ELEC PLANT IN SERV	3020000	9,951	153	2,590	785	1,455	4,378	587	3
1010000	ELEC PLANT IN SERV	3020000	(32,081)	-	-	-	-	(32,081)	-	-
1010000	ELEC PLANT IN SERV	3020000	175,266	2,693	45,609	13,832	25,633	77,113	10,336	50
1010000	ELEC PLANT IN SERV	3031040	531	-	531	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	40,335	620	10,496	3,183	5,899	17,746	2,379	11
1010000	ELEC PLANT IN SERV	3031040	1,579	-	-	-	-	1,579	-	-
1010000	ELEC PLANT IN SERV	3031040	4,189	-	-	-	4,189	-	-	-
1010000	ELEC PLANT IN SERV	3031050	11,051	244	3,000	848	1,492	4,829	635	2
1010000	ELEC PLANT IN SERV	3031080	3,293	73	894	253	445	1,439	189	1
1010000	ELEC PLANT IN SERV	3031230	4,410	98	1,197	339	595	1,927	253	1
1010000	ELEC PLANT IN SERV	3031680	13,886	307	3,769	1,066	1,875	6,067	798	3
1010000	ELEC PLANT IN SERV	3031760	224	5	61	17	30	98	13	0
1010000	ELEC PLANT IN SERV	3031830	131,360	3,148	41,038	9,106	9,749	62,803	5,517	-
1010000	ELEC PLANT IN SERV	3032040	179,181	3,964	48,639	13,757	24,192	78,292	10,300	36
1010000	ELEC PLANT IN SERV	3032220	1,660	37	451	127	224	725	95	0
1010000	ELEC PLANT IN SERV	3032260	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3032270	5,877	130	1,595	451	793	2,568	338	1
1010000	ELEC PLANT IN SERV	3032330	2,908	64	789	223	393	1,271	167	1
1010000	ELEC PLANT IN SERV	3032340	2,020	45	548	155	273	883	116	0
1010000	ELEC PLANT IN SERV	3032360	8,960	198	2,432	688	1,210	3,915	515	2
1010000	ELEC PLANT IN SERV	3032450	10,561	234	2,867	811	1,426	4,614	607	2
1010000	ELEC PLANT IN SERV	3032510	10,386	230	2,819	797	1,402	4,538	597	2
1010000	ELEC PLANT IN SERV	3032530	1,892	42	514	145	256	827	109	0
1010000	ELEC PLANT IN SERV	3032590	2,416	53	656	185	326	1,056	139	0
1010000	ELEC PLANT IN SERV	3032600	12,958	287	3,517	995	1,750	5,662	745	3
1010000	ELEC PLANT IN SERV	3032640	6,342	140	1,722	487	856	2,771	365	1
1010000	ELEC PLANT IN SERV	3032670	732	16	199	56	99	320	42	0
1010000	ELEC PLANT IN SERV	3032680	1,600	25	416	126	234	704	94	0
1010000	ELEC PLANT IN SERV	3032710	210	3	55	17	31	92	12	0
1010000	ELEC PLANT IN SERV	3032740	51	1	13	4	7	22	3	0
1010000	ELEC PLANT IN SERV	3032760	23,200	357	6,037	1,831	3,393	10,208	1,368	7
1010000	ELEC PLANT IN SERV	3032770	652	10	170	51	95	287	38	0
1010000	ELEC PLANT IN SERV	3032780	117	2	31	9	17	52	7	0
1010000	ELEC PLANT IN SERV	3032830	2,629	58	714	202	355	1,149	151	1
1010000	ELEC PLANT IN SERV	3032860	5,605	124	1,521	430	757	2,449	322	1
1010000	ELEC PLANT IN SERV	3032900	8,774	135	2,283	692	1,283	3,860	517	2
1010000	ELEC PLANT IN SERV	3032910	1,039	-	-	-	1,039	-	-	-
1010000	ELEC PLANT IN SERV	3032920	3,357	-	-	-	-	-	3,357	-
1010000	ELEC PLANT IN SERV	3032930	4,287	-	-	-	-	4,287	-	-
1010000	ELEC PLANT IN SERV	3032990	6,292	139	1,708	483	849	2,749	362	1
1010000	ELEC PLANT IN SERV	3033090	76,594	1,177	19,932	6,045	11,202	33,700	4,517	22
1010000	ELEC PLANT IN SERV	3033170	7,766	186	2,426	538	576	3,713	326	-
1010000	ELEC PLANT IN SERV	3033190	5,868	141	1,833	407	436	2,806	246	-
1010000	ELEC PLANT IN SERV	3033210	3,978	88	1,080	305	537	1,738	229	1
1010000	ELEC PLANT IN SERV	3033220	29,364	650	7,971	2,255	3,965	12,830	1,688	6
1010000	ELEC PLANT IN SERV	3033230	1,055	23	286	81	142	461	61	0
1010000	ELEC PLANT IN SERV	3033240	3,688	88	1,152	256	274	1,763	155	-
1010000	ELEC PLANT IN SERV	3033250	23,025	552	7,193	1,596	1,709	11,008	967	-
1010000	ELEC PLANT IN SERV	3033260	1,014	22	275	78	137	443	58	0
1010000	ELEC PLANT IN SERV	3033300	1,085	26	339	75	81	519	46	-



**Electric Plant In Service with Unclassified**  
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Primary Account	FERC Secondary Acct	Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3033310	ELEC PLANT IN SERV	SO	18,910	418	5,133	1,452	2,553	8,262	1,087	4	-
1010000	3033320	C&T - Energy Trading System	SG	9,934	153	2,585	784	1,453	4,371	586	3	-
1010000	3033330	CAS - CONTROL AREA SCHEDULING (TRANSM)	OR	4,071	-	4,071	-	-	-	-	-	-
1010000	3033340	OR VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-
1010000	3033350	WA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-
1010000	3033370	CA VHF (VPC) SPECTRUM	WYP	158	-	-	-	158	-	-	-	-
1010000	3033380	DISTRIBUTION INTANGIBLES	SG	1,601	25	417	126	234	704	94	0	-
1010000	3033390	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SO	919	20	250	71	124	402	53	0	-
1010000	3034000	RMT TRADE SYSTEM	CN	7	0	2	1	1	3	0	-	-
1010000	3034900	MISC - MISCELLANEOUS	IDU	15	-	-	-	-	-	15	-	-
1010000	3034900	MISC - MISCELLANEOUS	OR	13	-	13	-	-	-	-	-	-
1010000	3034900	MISC - MISCELLANEOUS	SE	-	-	-	-	-	-	-	-	-
1010000	3034900	MISC - MISCELLANEOUS	SG	7,533	116	1,960	594	1,102	3,314	444	2	-
1010000	3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-	-
1010000	3034900	MISC - MISCELLANEOUS	SO	40,314	892	10,943	3,095	5,443	17,615	2,318	8	-
1010000	3034900	MISC - MISCELLANEOUS	UT	24	-	-	-	-	24	-	-	-
1010000	3034900	MISC - MISCELLANEOUS	WA	15	-	-	15	-	-	-	-	-
1010000	3034900	MISC - MISCELLANEOUS	WYP	243	-	-	-	243	-	-	-	-
1010000	3035320	HYDRO PLANT INTANGIBLES	SG	1,745	27	454	138	255	768	103	0	-
1010000	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	99	1,291	286	307	1,976	174	-	-
1010000	3035330	OATI-OASIS INTERFACE	SO	1,240	27	336	95	167	542	71	0	-
1010000	3100000	LAND & LAND RIGHTS	SG	1,306	20	340	103	191	575	77	0	-
1010000	3101000	LAND OWNED IN FEE	SG	12,851	197	3,344	1,014	1,879	5,654	758	4	-
1010000	3102000	LAND RIGHTS	SG	43,158	663	11,231	3,406	6,312	18,988	2,545	12	-
1010000	3103000	WATER RIGHTS	SG	35,638	548	9,274	2,813	5,212	15,680	2,102	10	-
1010000	3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0	-
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,038,143	15,953	270,152	81,931	151,832	456,757	61,224	294	-
1010000	3120000	BOILER PLANT EQUIPMENT	SG	4,613,999	70,903	1,200,684	364,139	674,812	2,030,044	272,109	1,308	-
1010000	3140000	TURBOGENERATOR UNITS	SG	1,001,171	15,385	260,531	79,013	146,424	440,490	59,044	284	-
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	488,458	7,506	127,110	38,549	71,439	214,909	28,807	138	-
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	16	5	9	27	4	0	-
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	33,259	511	8,655	2,625	4,864	14,633	1,961	9	-
1010000	3300000	LAND AND LAND RIGHTS	SG-U	172	3	45	14	25	76	10	0	-
1010000	3301000	LAND OWNED IN FEE	SG-U	5,780	89	1,504	456	845	2,543	341	2	-
1010000	3301000	LAND OWNED IN FEE	SG-P	21,151	325	5,504	1,669	3,093	9,306	1,247	6	-
1010000	3302000	LAND RIGHTS	SG-U	365	6	95	29	53	160	22	0	-
1010000	3302000	LAND RIGHTS	SG-P	8,035	123	2,091	634	1,175	3,535	474	2	-
1010000	3303000	WATER RIGHTS	SG-U	140	2	36	11	20	61	8	0	-
1010000	3303000	WATER RIGHTS	SG-P	21	0	5	2	3	9	1	0	-
1010000	3304000	FLOOD RIGHTS	SG-U	91	1	24	7	13	40	5	0	-
1010000	3304000	FLOOD RIGHTS	SG-P	257	4	67	20	38	113	15	0	-
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	81	24	45	136	18	0	-
1010000	3310000	STRUCTURES AND IMPROVE	SG-U	7,250	111	1,887	572	1,060	3,190	428	2	-
1010000	3310000	STRUCTURES AND IMPROVE	SG-P	8	0	2	1	1	3	0	0	-
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	7,289	112	1,897	575	1,066	3,207	430	2	-
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	64,875	997	16,882	5,120	9,488	28,543	3,826	18	-
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	6	95	29	53	160	21	0	-
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,931	2,458	41,618	12,622	23,390	70,366	9,432	45	-
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,028	31	528	160	297	892	120	1	-
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	21,252	327	5,530	1,677	3,108	9,350	1,253	6	-
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	225	3,815	1,157	2,144	6,450	865	4	-
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	25,019	384	6,511	1,975	3,659	11,008	1,475	7	-



**Electric Plant In Service with Unclassified**  
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Primary Account	FERC Secondary Acct	FERC	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3320000	6,301	97	1,640	497	922	2,772	372	2
1010000	ELEC PLANT IN SERV	3321000	70,489	1,083	18,343	5,563	10,309	31,013	4,157	20
1010000	ELEC PLANT IN SERV	3322000	385,811	5,929	100,398	30,448	56,426	169,747	22,763	109
1010000	ELEC PLANT IN SERV	3323000	411	6	107	32	60	181	24	0
1010000	ELEC PLANT IN SERV	3324000	23,758	365	6,183	1,875	3,475	10,453	1,401	7
1010000	ELEC PLANT IN SERV	3325000	63	1	17	5	9	28	4	0
1010000	ELEC PLANT IN SERV	3326000	210	3	55	17	31	92	12	0
1010000	ELEC PLANT IN SERV	3327000	47,050	723	12,244	3,713	6,881	20,701	2,775	13
1010000	ELEC PLANT IN SERV	3328000	92,412	1,420	24,048	7,293	13,515	40,659	5,450	26
1010000	ELEC PLANT IN SERV	3329000	14,074	216	3,663	1,111	2,058	6,192	830	4
1010000	ELEC PLANT IN SERV	3330000	67,844	1,043	17,655	5,354	9,922	29,850	4,001	19
1010000	ELEC PLANT IN SERV	3331000	64	1	17	5	9	28	4	0
1010000	ELEC PLANT IN SERV	3332000	2,896	45	754	229	424	1,274	171	1
1010000	ELEC PLANT IN SERV	3333000	174	3	45	14	25	76	10	0
1010000	ELEC PLANT IN SERV	3334000	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3335000	2,297	35	598	181	336	1,011	135	1
1010000	ELEC PLANT IN SERV	3336000	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3337000	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3338000	2,202	34	573	174	322	969	130	1
1010000	ELEC PLANT IN SERV	3339000	22,678	348	5,901	1,790	3,317	9,978	1,337	6
1010000	ELEC PLANT IN SERV	3401000	75	-	75	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3402000	12,649	194	3,291	998	1,850	5,565	746	4
1010000	ELEC PLANT IN SERV	3403000	1,700	26	442	134	249	748	100	0
1010000	ELEC PLANT IN SERV	3404000	32,709	503	8,512	2,581	4,784	14,391	1,929	9
1010000	ELEC PLANT IN SERV	3405000	228,664	3,514	59,504	18,046	33,443	100,606	13,485	65
1010000	ELEC PLANT IN SERV	3406000	16,188	249	4,213	1,278	2,368	7,122	955	5
1010000	ELEC PLANT IN SERV	3407000	2,905,195	44,644	756,008	229,279	424,894	1,278,213	171,333	823
1010000	ELEC PLANT IN SERV	3408000	480,848	7,389	125,129	37,949	70,326	211,561	28,358	136
1010000	ELEC PLANT IN SERV	3409000	327,549	5,033	85,237	25,850	47,905	144,113	19,317	93
1010000	ELEC PLANT IN SERV	3410000	15,924	245	4,144	1,257	2,329	7,006	939	5
1010000	ELEC PLANT IN SERV	3411000	841	13	219	66	123	370	50	0
1010000	ELEC PLANT IN SERV	3412000	59,840	920	15,572	4,723	8,752	26,328	3,529	17
1010000	ELEC PLANT IN SERV	3413000	213,990	3,288	55,686	16,888	31,297	94,150	12,620	61
1010000	ELEC PLANT IN SERV	3414000	277,993	4,272	72,341	21,939	40,657	122,310	16,395	79
1010000	ELEC PLANT IN SERV	3415000	2,012,649	30,928	523,744	158,839	294,356	885,515	118,695	570
1010000	ELEC PLANT IN SERV	3416000	164,501	2,528	42,808	12,983	24,059	72,376	9,701	47
1010000	ELEC PLANT IN SERV	3417000	22,600	347	5,881	1,784	3,305	9,943	1,333	6
1010000	ELEC PLANT IN SERV	3418000	1,302,975	20,023	339,068	102,831	190,564	573,276	76,843	369
1010000	ELEC PLANT IN SERV	3419000	983,605	15,115	255,960	77,626	143,855	432,761	58,008	279
1010000	ELEC PLANT IN SERV	3420000	1,266,196	19,458	329,498	99,929	185,185	557,095	74,674	359
1010000	ELEC PLANT IN SERV	3421000	3,701	57	963	292	541	1,628	218	1
1010000	ELEC PLANT IN SERV	3422000	8,249	127	2,147	651	1,206	3,629	486	2
1010000	ELEC PLANT IN SERV	3423000	11,937	183	3,106	942	1,746	5,252	704	3
1010000	ELEC PLANT IN SERV	3424000	8	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3425000	168	-	-	-	-	168	-	-
1010000	ELEC PLANT IN SERV	3426000	4	-	-	-	4	-	-	-
1010000	ELEC PLANT IN SERV	3427000	2	-	-	-	2	-	-	-
1010000	ELEC PLANT IN SERV	3428000	502	-	-	-	-	-	502	-
1010000	ELEC PLANT IN SERV	3429000	9,052	-	9,052	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3430000	729	729	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3431000	25,836	-	-	-	-	25,836	-	-



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Primary Account	FERC Secondary Acct	Land Owned in Fee	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	WA	1,401	1,401	-	-	1,401	-	-	-	-
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	WYP	675	675	-	-	-	675	-	-	-
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	WYU	48	48	-	-	-	48	-	-	-
1010000	ELEC PLANT IN SERV	LAND RIGHTS	IDU	1,333	1,333	-	-	-	-	1,333	-	-
1010000	ELEC PLANT IN SERV	LAND RIGHTS	OR	5,131	5,131	-	5,131	-	-	-	-	-
1010000	ELEC PLANT IN SERV	LAND RIGHTS	CA	1,091	1,091	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	LAND RIGHTS	UT	11,126	11,126	-	-	-	11,126	-	-	-
1010000	ELEC PLANT IN SERV	LAND RIGHTS	WA	467	467	-	-	467	-	-	-	-
1010000	ELEC PLANT IN SERV	LAND RIGHTS	WYP	2,163	2,163	-	-	-	2,163	-	-	-
1010000	ELEC PLANT IN SERV	LAND RIGHTS	WYU	4,016	4,016	-	-	-	4,016	-	-	-
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	IDU	3,200	3,200	-	-	-	-	3,200	-	-
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	OR	32,365	32,365	-	32,365	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	CA	5,225	5,225	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	UT	57,872	57,872	-	-	-	57,872	-	-	-
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	WA	6,032	6,032	-	-	6,032	-	-	-	-
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	WYP	12,257	12,257	-	-	-	12,257	-	-	-
1010000	ELEC PLANT IN SERV	STRUCTURES & IMPROVEMENTS	WYU	4,812	4,812	-	-	-	4,812	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT	IDU	36,089	36,089	-	-	-	-	36,089	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT	OR	253,961	253,961	-	253,961	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT	CA	30,071	30,071	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT	UT	477,079	477,079	-	-	-	477,079	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT	WA	74,715	74,715	-	-	74,715	-	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT	WYP	117,761	117,761	-	-	-	117,761	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT	WYU	18,298	18,298	-	-	-	18,298	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	555	555	-	-	-	-	555	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,062	4,062	-	4,062	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	-	404	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,039	7,039	-	-	-	-	7,039	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,290	1,290	-	-	1,290	-	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,962	1,962	-	-	-	1,962	-	-	-
1010000	ELEC PLANT IN SERV	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	235	-	-	-	235	-	-	-
1010000	ELEC PLANT IN SERV	"POLES, TOWERS AND FIXTURES"	IDU	92,628	92,628	-	-	-	-	92,628	-	-
1010000	ELEC PLANT IN SERV	"POLES, TOWERS AND FIXTURES"	OR	395,923	395,923	-	395,923	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"POLES, TOWERS AND FIXTURES"	CA	70,910	70,910	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"POLES, TOWERS AND FIXTURES"	UT	398,813	398,813	-	-	-	-	398,813	-	-
1010000	ELEC PLANT IN SERV	"POLES, TOWERS AND FIXTURES"	WA	110,886	110,886	-	-	110,886	-	-	-	-
1010000	ELEC PLANT IN SERV	"POLES, TOWERS AND FIXTURES"	WYP	136,576	136,576	-	-	-	136,576	-	-	-
1010000	ELEC PLANT IN SERV	"POLES, TOWERS AND FIXTURES"	WYU	28,541	28,541	-	-	-	28,541	-	-	-
1010000	ELEC PLANT IN SERV	OVERHEAD CONDUCTORS & DEVICES	IDU	39,758	39,758	-	-	-	-	39,758	-	-
1010000	ELEC PLANT IN SERV	OVERHEAD CONDUCTORS & DEVICES	OR	272,595	272,595	-	272,595	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OVERHEAD CONDUCTORS & DEVICES	CA	36,059	36,059	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OVERHEAD CONDUCTORS & DEVICES	UT	245,189	245,189	-	-	-	245,189	-	-	-
1010000	ELEC PLANT IN SERV	OVERHEAD CONDUCTORS & DEVICES	WA	74,768	74,768	-	-	74,768	-	-	-	-
1010000	ELEC PLANT IN SERV	OVERHEAD CONDUCTORS & DEVICES	WYP	102,152	102,152	-	-	-	102,152	-	-	-
1010000	ELEC PLANT IN SERV	OVERHEAD CONDUCTORS & DEVICES	WYU	14,057	14,057	-	-	-	14,057	-	-	-
1010000	ELEC PLANT IN SERV	UNDERGROUND CONDUIT	IDU	10,513	10,513	-	-	-	-	10,513	-	-
1010000	ELEC PLANT IN SERV	UNDERGROUND CONDUIT	OR	97,977	97,977	-	97,977	-	-	-	-	-
1010000	ELEC PLANT IN SERV	UNDERGROUND CONDUIT	CA	18,364	18,364	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	UNDERGROUND CONDUIT	UT	213,744	213,744	-	-	-	213,744	-	-	-
1010000	ELEC PLANT IN SERV	UNDERGROUND CONDUIT	WA	18,983	18,983	-	-	18,983	-	-	-	-
1010000	ELEC PLANT IN SERV	UNDERGROUND CONDUIT	WYP	25,062	25,062	-	-	-	25,062	-	-	-
1010000	ELEC PLANT IN SERV	UNDERGROUND CONDUIT	WYU	5,060	5,060	-	-	-	5,060	-	-	-



**Electric Plant In Service with Unclassified**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3670000	IDU	29,078	-	-	-	-	-	-	29,078	-
1010000	ELEC PLANT IN SERV	3670000	OR	190,593	-	190,593	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	CA	20,638	20,638	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UT	575,913	-	-	-	-	575,913	-	-	-
1010000	ELEC PLANT IN SERV	3670000	WA	29,529	-	-	29,529	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	WYP	46,830	-	-	-	46,830	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	WYU	18,538	-	-	-	18,538	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	IDU	84,232	-	-	-	-	-	84,232	-	-
1010000	ELEC PLANT IN SERV	3680000	OR	461,154	-	461,154	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	CA	55,110	55,110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	UT	558,762	-	-	-	-	558,762	-	-	-
1010000	ELEC PLANT IN SERV	3680000	WA	115,976	-	-	115,976	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	WYP	110,673	-	-	-	110,673	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	WYU	15,586	-	-	-	15,586	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	IDU	8,901	-	-	-	-	-	8,901	-	-
1010000	ELEC PLANT IN SERV	3691000	OR	98,096	-	98,096	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	CA	10,482	10,482	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	UT	91,927	-	-	-	-	91,927	-	-	-
1010000	ELEC PLANT IN SERV	3691000	WA	24,076	-	-	24,076	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	WYP	17,627	-	-	-	17,627	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	WYU	3,521	-	-	-	3,521	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	IDU	34,724	-	-	-	-	-	34,724	-	-
1010000	ELEC PLANT IN SERV	3692000	OR	200,154	-	200,154	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	CA	16,816	16,816	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	UT	242,887	-	-	-	-	242,887	-	-	-
1010000	ELEC PLANT IN SERV	3692000	WA	42,848	-	-	42,848	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	WYP	34,951	-	-	-	34,951	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	WYU	12,093	-	-	-	12,093	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	IDU	16,346	-	-	-	-	-	16,346	-	-
1010000	ELEC PLANT IN SERV	3700000	OR	90,849	-	90,849	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	CA	8,152	8,152	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	UT	91,938	-	-	-	-	91,938	-	-	-
1010000	ELEC PLANT IN SERV	3700000	WA	13,255	-	-	13,255	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	WYP	13,601	-	-	-	13,601	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	WYU	2,446	-	-	-	2,446	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	IDU	170	-	-	-	-	-	170	-	-
1010000	ELEC PLANT IN SERV	3710000	OR	2,641	-	2,641	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	CA	278	278	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	UT	4,229	-	-	-	-	4,229	-	-	-
1010000	ELEC PLANT IN SERV	3710000	WA	511	-	-	-	511	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	WYP	819	-	-	-	819	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	WYU	155	-	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	IDU	752	-	-	-	-	-	752	-	-
1010000	ELEC PLANT IN SERV	3730000	OR	24,086	-	24,086	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	CA	778	778	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	UT	21,547	-	-	-	-	21,547	-	-	-
1010000	ELEC PLANT IN SERV	3730000	WA	4,692	-	-	4,692	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	WYP	8,519	-	-	-	8,519	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	WYU	2,271	-	-	-	2,271	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	IDU	89	-	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV	3890000	OR	228	-	228	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	UT	1,327	-	-	-	-	1,327	-	-	-



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Primary Account	FERC Secondary Acct	FERC	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3890000	434	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	1,129	27	353	78	540	47	-	-
1010000	ELEC PLANT IN SERV	3891000	100	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV	3891000	5,422	-	5,422	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	886	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	7,516	166	2,040	577	1,015	3,284	432	2
1010000	ELEC PLANT IN SERV	3891000	2,669	-	-	-	-	2,669	-	-
1010000	ELEC PLANT IN SERV	3891000	1,099	-	-	1,099	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	1,693	-	-	-	1,693	-	-	-
1010000	ELEC PLANT IN SERV	3891000	221	-	-	-	221	-	-	-
1010000	ELEC PLANT IN SERV	3892000	5	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV	3892000	1	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3892000	84	-	-	-	84	-	-	-
1010000	ELEC PLANT IN SERV	3892000	52	-	-	-	52	-	-	-
1010000	ELEC PLANT IN SERV	3892000	22	-	-	-	22	-	-	-
1010000	ELEC PLANT IN SERV	3900000	8,202	197	2,562	569	609	3,921	344	-
1010000	ELEC PLANT IN SERV	3900000	11,331	-	-	-	-	11,331	-	-
1010000	ELEC PLANT IN SERV	3900000	34,667	-	34,667	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	1,293	19	325	97	207	561	85	0
1010000	ELEC PLANT IN SERV	3900000	7,620	117	1,983	601	1,114	3,353	449	2
1010000	ELEC PLANT IN SERV	3900000	3,666	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	92,022	2,036	24,979	7,065	12,424	40,209	5,290	19
1010000	ELEC PLANT IN SERV	3900000	44,176	-	-	-	-	44,176	-	-
1010000	ELEC PLANT IN SERV	3900000	11,529	-	-	11,529	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	10,518	-	-	-	10,518	-	-	-
1010000	ELEC PLANT IN SERV	3900000	3,875	-	-	-	3,875	-	-	-
1010000	ELEC PLANT IN SERV	3901000	334	-	-	-	-	-	334	-
1010000	ELEC PLANT IN SERV	3901000	506	-	5,350	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	4,644	103	1,261	357	627	2,029	267	1
1010000	ELEC PLANT IN SERV	3901000	22	-	-	-	-	22	-	-
1010000	ELEC PLANT IN SERV	3901000	2,407	-	-	2,407	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	4,536	-	-	-	4,536	-	-	-
1010000	ELEC PLANT IN SERV	3910000	1,170	28	365	81	87	559	49	-
1010000	ELEC PLANT IN SERV	3910000	90	-	-	-	-	90	-	-
1010000	ELEC PLANT IN SERV	3910000	1,521	-	1,521	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	5	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV	3910000	1,460	22	380	115	214	642	86	0
1010000	ELEC PLANT IN SERV	3910000	110	110	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	12,812	283	3,478	984	1,730	5,598	736	3
1010000	ELEC PLANT IN SERV	3910000	732	-	-	-	-	732	-	-
1010000	ELEC PLANT IN SERV	3910000	63	-	-	63	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	540	-	-	-	540	-	-	-
1010000	ELEC PLANT IN SERV	3910000	31	-	-	-	31	-	-	-
1010000	ELEC PLANT IN SERV	3912000	3,090	74	965	214	229	1,477	130	-
1010000	ELEC PLANT IN SERV	3912000	293	-	-	-	-	-	293	-
1010000	ELEC PLANT IN SERV	3912000	647	-	647	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	6	0	1	0	1	3	0	0
1010000	ELEC PLANT IN SERV	3912000	1,808	28	471	143	264	796	107	1
1010000	ELEC PLANT IN SERV	3912000	37	37	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	43,054	953	11,687	3,306	5,813	18,812	2,475	9



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Primary Account	FERC Secondary Acct	FERC Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	467	467	-	-	-	-	467	-	-
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	245	245	-	-	245	-	-	-	-
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,680	1,680	-	-	-	1,680	-	-	-
1010000	ELEC PLANT IN SERV	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	28	28	-	-	-	28	-	-	-
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	IDU	1	1	-	-	-	-	-	1	-
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	OR	4	4	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	SG	61	16	1	16	5	9	27	4	0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	SO	109	30	2	30	8	15	48	6	0
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	UT	8	8	-	-	-	-	8	-	-
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	WYP	2	2	-	-	-	2	-	-	-
1010000	ELEC PLANT IN SERV	OFFICE EQUIPMENT	WYU	8	8	-	-	-	8	-	-	-
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	IDU	231	231	-	-	-	-	-	231	-
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	OR	1,861	1,861	-	1,861	-	-	-	-	-
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	SE	65	16	1	16	5	10	28	4	0
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	SG	474	123	7	123	37	69	209	28	0
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	SO	681	185	15	185	52	92	297	39	0
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	UT	2,576	2,576	-	-	-	-	2,576	-	-
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	WA	202	202	-	-	202	-	-	-	-
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	WYP	389	389	-	-	-	389	-	-	-
1010000	ELEC PLANT IN SERV	1/4 TON MINI-PICKUPS AND VANS	WYU	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	OR	101	101	-	101	-	-	-	-	-
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	SG	39	39	1	10	3	6	17	2	0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	SO	118	32	3	32	9	16	52	7	0
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	UT	286	286	-	-	-	-	286	-	-
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	WA	31	31	-	-	31	-	-	-	-
1010000	ELEC PLANT IN SERV	MID AND FULL SIZE AUTOMOBILES	WYP	32	32	-	-	-	32	-	-	-
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,584	1,584	-	-	-	-	-	1,584	-
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,017	6,017	-	6,017	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	170	43	2	43	13	27	74	11	0
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,067	2,099	124	2,099	637	1,180	3,549	476	2
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	489	489	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,424	387	32	387	109	192	622	82	0
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,354	7,354	-	-	-	-	7,354	-	-
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,143	1,143	-	-	1,143	-	-	-	-
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,821	1,821	-	-	-	1,821	-	-	-
1010000	ELEC PLANT IN SERV	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	390	390	-	-	-	390	-	-	-
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,442	3,442	-	-	-	-	-	3,442	-
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,352	12,352	-	12,352	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	54	3	54	16	34	93	14	0
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,902	1,796	106	1,796	545	1,009	3,037	407	2
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	971	971	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	577	157	13	157	44	78	252	33	0
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	17,873	17,873	-	-	-	-	17,873	-	-
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,895	2,895	-	-	2,895	-	-	-	-
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	4,315	4,315	-	-	-	4,315	-	-	-
1010000	ELEC PLANT IN SERV	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,247	1,247	-	-	-	1,247	-	-	-
1010000	ELEC PLANT IN SERV	DUMP TRUCKS	OR	269	269	-	269	-	-	-	-	-
1010000	ELEC PLANT IN SERV	DUMP TRUCKS	SE	4	1	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV	DUMP TRUCKS	SG	3,935	1,024	60	1,024	311	576	1,731	232	1
1010000	ELEC PLANT IN SERV	DUMP TRUCKS	UT	125	125	-	-	-	-	125	-	-



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Primary Account	FERC Secondary Acct	TRAILERS	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	TRAILERS	IDU	1,233	-	-	-	-	-	1,233	-	-
1010000	ELEC PLANT IN SERV	TRAILERS	OR	3,720	-	3,720	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	TRAILERS	SE	41	1	10	18	3	7	18	3	0
1010000	ELEC PLANT IN SERV	TRAILERS	SG	1,449	22	377	637	114	212	637	85	0
1010000	ELEC PLANT IN SERV	TRAILERS	CA	486	486	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	TRAILERS	SO	987	22	268	431	76	133	431	57	0
1010000	ELEC PLANT IN SERV	TRAILERS	UT	6,980	-	-	6,980	-	-	-	-	-
1010000	ELEC PLANT IN SERV	TRAILERS	WA	886	-	-	-	886	-	-	-	-
1010000	ELEC PLANT IN SERV	TRAILERS	WYP	2,960	-	-	-	2,960	-	-	-	-
1010000	ELEC PLANT IN SERV	TRAILERS	WYU	384	-	-	-	-	384	-	-	-
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	-	-	-	-	-	-	88	-
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	417	-	417	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	2	3	0	1	3	0	0
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	881	14	229	388	70	129	388	52	0
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	113	113	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	35	1	10	15	3	5	15	2	0
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	298	-	-	298	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	97	-	-	-	97	-	-	-	-
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	248	-	-	-	248	-	-	-	-
1010000	ELEC PLANT IN SERV	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	-	-	-	-	16	-	-	-
1010000	ELEC PLANT IN SERV	OVER-THE-ROAD SEMI-TRACTORS	OR	317	-	317	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OVER-THE-ROAD SEMI-TRACTORS	SG	388	6	101	171	31	57	171	23	0
1010000	ELEC PLANT IN SERV	OVER-THE-ROAD SEMI-TRACTORS	SO	299	7	81	131	23	40	131	17	0
1010000	ELEC PLANT IN SERV	OVER-THE-ROAD SEMI-TRACTORS	UT	1,676	-	-	1,676	-	-	-	-	-
1010000	ELEC PLANT IN SERV	OVER-THE-ROAD SEMI-TRACTORS	WA	170	-	-	-	170	-	-	-	-
1010000	ELEC PLANT IN SERV	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	-	86	-	-	-
1010000	ELEC PLANT IN SERV	TRANSPORTATION EQUIPMENT	SO	2,993	66	812	1,308	230	404	1,308	172	1
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	IDU	498	-	-	-	-	-	-	498	-
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	OR	2,682	-	2,682	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	SG	5,903	91	1,536	2,597	466	863	2,597	348	2
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	CA	182	182	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	SO	255	6	69	111	20	34	111	15	0
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	UT	3,307	-	-	3,307	-	-	-	-	-
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	WA	707	-	-	-	707	-	-	-	-
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	WYP	1,154	-	-	-	-	1,154	-	-	-
1010000	ELEC PLANT IN SERV	STORES EQUIPMENT	WYU	3	-	-	-	-	3	-	-	-
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,058	-	-	-	-	-	-	2,058	-
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	OR	10,662	-	10,662	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	SE	110	2	28	48	8	18	48	7	0
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	SG	24,302	373	6,324	10,692	1,918	3,554	10,692	1,433	7
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	CA	791	791	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	SO	2,208	49	599	965	170	298	965	127	0
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	UT	14,454	-	-	14,454	-	-	-	-	-
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	WA	2,802	-	-	-	2,802	-	-	-	-
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,754	-	-	-	-	3,754	-	-	-
1010000	ELEC PLANT IN SERV	"TLS, SHOP, GAR EQUIPMENT"	WYU	402	-	-	-	-	402	-	-	-
1010000	ELEC PLANT IN SERV	LABORATORY EQUIPMENT	IDU	1,303	-	-	-	-	-	-	1,303	-
1010000	ELEC PLANT IN SERV	LABORATORY EQUIPMENT	OR	8,174	-	8,174	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	LABORATORY EQUIPMENT	SE	1,261	18	317	547	95	202	547	83	0
1010000	ELEC PLANT IN SERV	LABORATORY EQUIPMENT	SG	6,574	101	1,711	2,892	519	961	2,892	388	2
1010000	ELEC PLANT IN SERV	LABORATORY EQUIPMENT	CA	301	301	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	LABORATORY EQUIPMENT	SO	4,958	110	1,346	2,167	381	669	2,167	285	1



**Electric Plant In Service with Unclassified**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3950000	UT	7,907	-	-	-	-	7,907	-	-	-
1010000	LABORATORY EQUIPMENT	3950000	WA	1,311	-	-	-	1,311	-	-	-	-
1010000	LABORATORY EQUIPMENT	3950000	WYP	2,509	-	-	-	-	2,509	-	-	-
1010000	LABORATORY EQUIPMENT	3950000	WYU	125	-	-	-	-	125	-	-	-
1010000	LABORATORY EQUIPMENT	3960300	IDU	2,826	-	-	-	-	-	2,826	-	-
1010000	ELEC PLANT IN SERV	3960300	OR	12,418	-	12,418	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	SG	285	4	74	23	42	125	17	0	-
1010000	ELEC PLANT IN SERV	3960300	CA	1,589	1,589	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	SO	1,919	42	521	147	259	839	110	0	-
1010000	ELEC PLANT IN SERV	3960300	UT	12,657	-	-	-	-	12,657	-	-	-
1010000	ELEC PLANT IN SERV	3960300	WA	2,945	-	-	2,945	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	WYP	5,184	-	-	-	5,184	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	WYU	829	-	-	-	829	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	IDU	171	-	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV	3960700	OR	892	-	892	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	SG	124	2	32	10	18	55	7	0	-
1010000	ELEC PLANT IN SERV	3960700	CA	173	173	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	UT	515	-	-	-	-	515	-	-	-
1010000	ELEC PLANT IN SERV	3960700	WYU	210	-	-	-	210	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	IDU	2,847	-	-	-	-	-	2,847	-	-
1010000	ELEC PLANT IN SERV	3960800	OR	12,421	-	12,421	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	SG	1,250	19	325	99	183	550	74	0	-
1010000	ELEC PLANT IN SERV	3960800	CA	1,485	1,485	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	SO	1,933	43	525	148	261	845	111	0	-
1010000	ELEC PLANT IN SERV	3960800	UT	14,753	-	-	-	-	14,753	-	-	-
1010000	ELEC PLANT IN SERV	3960800	WA	3,053	-	-	3,053	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	WYP	5,593	-	-	-	5,593	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	WYU	898	-	-	-	898	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	OR	413	-	413	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	SG	3,446	53	897	272	504	1,516	203	1	-
1010000	ELEC PLANT IN SERV	3961000	UT	3	-	-	-	-	3	-	-	-
1010000	ELEC PLANT IN SERV	3961100	OR	1,217	-	1,217	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	SG	34,395	529	8,951	2,715	5,030	15,133	2,028	10	-
1010000	ELEC PLANT IN SERV	3961100	SO	1,133	25	308	87	153	495	65	0	-
1010000	ELEC PLANT IN SERV	3961100	UT	1,476	-	-	-	-	1,476	-	-	-
1010000	ELEC PLANT IN SERV	3961100	WYP	572	-	-	-	572	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	IDU	3,179	-	-	-	-	-	3,179	-	-
1010000	ELEC PLANT IN SERV	3961200	OR	10,153	-	10,153	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	SG	325	5	85	26	48	143	19	0	-
1010000	ELEC PLANT IN SERV	3961200	CA	904	904	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	SO	1,082	24	294	83	146	473	62	0	-
1010000	ELEC PLANT IN SERV	3961200	UT	15,991	-	-	-	-	15,991	-	-	-
1010000	ELEC PLANT IN SERV	3961200	WA	2,192	-	-	2,192	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	WYP	4,595	-	-	-	4,595	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	WYU	993	-	-	-	993	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	IDU	1,431	-	-	-	-	-	1,431	-	-
1010000	ELEC PLANT IN SERV	3961300	OR	2,761	-	2,761	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SE	250	4	63	19	40	108	16	0	-
1010000	ELEC PLANT IN SERV	3961300	SG	7,028	108	1,829	555	1,028	3,092	414	2	-
1010000	ELEC PLANT IN SERV	3961300	CA	529	529	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SO	644	14	175	49	87	282	37	0	-
1010000	ELEC PLANT IN SERV	3961300	UT	5,147	-	-	-	-	5,147	-	-	-



**Electric Plant In Service with Unclassified**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961300	WA	834	-	-	-	834	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	WYP	1,821	-	-	-	-	1,821	-	-	-
1010000	ELEC PLANT IN SERV	3961300	WYU	780	-	-	-	-	780	-	-	-
1010000	ELEC PLANT IN SERV	3970000	CN	3,849	92	1,202	-	267	-	1,840	162	-
1010000	ELEC PLANT IN SERV	3970000	IDU	11,124	-	-	-	-	-	-	11,124	-
1010000	ELEC PLANT IN SERV	3970000	OR	73,898	-	-	73,898	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	SE	261	4	65	-	20	42	113	17	0
1010000	ELEC PLANT IN SERV	3970000	SG	174,632	2,684	45,444	-	13,782	25,541	76,834	10,299	49
1010000	ELEC PLANT IN SERV	3970000	CA	6,248	6,248	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	SO	92,968	2,057	25,236	-	7,138	12,552	40,622	5,344	19
1010000	ELEC PLANT IN SERV	3970000	UT	61,437	-	-	-	-	-	61,437	-	-
1010000	ELEC PLANT IN SERV	3970000	WA	13,233	-	-	-	13,233	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	WYP	25,056	-	-	-	-	25,056	-	-	-
1010000	ELEC PLANT IN SERV	3970000	WYU	5,959	-	-	-	-	5,959	-	-	-
1010000	ELEC PLANT IN SERV	3972000	IDU	328	-	-	-	-	-	-	328	-
1010000	ELEC PLANT IN SERV	3972000	OR	2,522	-	2,522	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	SE	83	1	21	-	6	13	36	5	0
1010000	ELEC PLANT IN SERV	3972000	SG	4,214	65	1,097	-	333	616	1,854	249	1
1010000	ELEC PLANT IN SERV	3972000	CA	312	312	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	SO	495	11	134	-	38	67	216	28	0
1010000	ELEC PLANT IN SERV	3972000	UT	1,766	-	-	-	-	-	1,766	-	-
1010000	ELEC PLANT IN SERV	3972000	WA	538	-	-	-	538	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	WYP	728	-	-	-	-	728	-	-	-
1010000	ELEC PLANT IN SERV	3972000	WYU	104	-	-	-	-	104	-	-	-
1010000	ELEC PLANT IN SERV	3980000	CN	79	2	25	-	5	6	38	3	-
1010000	ELEC PLANT IN SERV	3980000	IDU	81	-	-	-	-	-	-	81	-
1010000	ELEC PLANT IN SERV	3980000	OR	1,151	-	1,151	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	SE	4	0	1	-	0	1	2	0	0
1010000	ELEC PLANT IN SERV	3980000	SG	2,699	41	702	-	213	395	1,187	159	1
1010000	ELEC PLANT IN SERV	3980000	CA	50	50	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	SO	2,223	49	604	-	171	300	971	128	0
1010000	ELEC PLANT IN SERV	3980000	UT	1,355	-	-	-	-	-	1,355	-	-
1010000	ELEC PLANT IN SERV	3980000	WA	184	-	-	-	184	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	WYP	197	-	-	-	-	197	-	-	-
1010000	ELEC PLANT IN SERV	3980000	WYU	17	-	-	-	-	17	-	-	-
1010000	ELEC PLANT IN SERV	3992100	SE	1,855	27	466	-	139	296	804	122	1
1010000	ELEC PLANT IN SERV	3993000	SE	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994100	SE	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994500	SE	-	-	-	-	-	-	-	-	-
<b>1010000 Total</b>				<b>27,947,877</b>	<b>612,504</b>	<b>7,637,482</b>	<b>2,163,482</b>	<b>3,801,186</b>	<b>12,131,223</b>	<b>1,596,605</b>	<b>5,624</b>	<b>-</b>
1019000	ELEC PLT IN SERV-OTH	140109	SE	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	SG	(148)	(2)	(39)	-	(12)	(22)	(65)	(9)	(0)
1019000	ELEC PLT IN SERV-OTH	140109	CA	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140129	SO	(398)	(9)	(108)	-	(31)	(54)	(174)	(23)	(0)
1019000	ELEC PLT IN SERV-OTH	140139	SG	(13,756)	(211)	(3,580)	-	(1,086)	(2,012)	(6,052)	(811)	(4)
1019000	ELEC PLT IN SERV-OTH	140139	SG-P	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140149	SG	(3,050)	(47)	(794)	-	(241)	(446)	(1,342)	(180)	(1)
1019000	ELEC PLT IN SERV-OTH	140169	IDU	(152)	-	-	-	-	-	-	(152)	-
1019000	ELEC PLT IN SERV-OTH	140169	OR	(1,130)	-	(1,130)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	SNPD	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	CA	(197)	(197)	-	-	-	-	-	-	-



**Electric Plant In Service with Unclassified**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	DISTRIBN- NON-RECONCILED	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1019000	140169	DISTRIBN- NON-RECONCILED	UT	(1,685)	-	-	-	-	(1,685)	-	-	-
1019000	140169	DISTRIBN- NON-RECONCILED	WA	(483)	-	(483)	-	-	-	-	-	-
1019000	140169	DISTRIBN- NON-RECONCILED	WYU	(403)	-	-	(403)	-	-	-	-	-
1019000	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	-	-	-	-	-	-	-	-	-
1019000	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(632)	(14)	(172)	(49)	(85)	(276)	(36)	(0)	-
1019000	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-	-	-	-	-	-	-	-	-
1019000	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-	-	-	-	-	-	-	-	-
1019000	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-	-	-	-	-	-	-	-	-
1019000	3601000	LAND OWNED IN FEE	CA	-	-	-	-	-	-	-	-	-
<b>1019000 Total</b>				<b>(22,036)</b>	<b>(481)</b>	<b>(5,822)</b>	<b>(1,901)</b>	<b>(3,022)</b>	<b>(9,595)</b>	<b>(1,211)</b>	<b>(5)</b>	-
1020000	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(9)	(144)	(44)	(81)	(243)	(33)	(0)	-
1020000	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	9	144	44	81	243	33	0	-
<b>1020000 Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1060000	0	COMP CON NOT CLASS	SG	-	-	-	-	-	-	-	-	-
<b>1060000 Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1061000	0	DIST COMP CONST NOT	IDU	2,932	-	-	-	-	-	2,932	-	-
1061000	0	DIST COMP CONST NOT	OR	21,338	-	21,338	-	-	-	-	-	-
1061000	0	DIST COMP CONST NOT	SG	-	-	-	-	-	-	-	-	-
1061000	0	DIST COMP CONST NOT	CA	1,893	1,893	-	-	-	-	-	-	-
1061000	0	DIST COMP CONST NOT	UT	29,547	-	-	-	-	29,547	-	-	-
1061000	0	DIST COMP CONST NOT	WA	6,082	-	-	6,082	-	-	-	-	-
1061000	0	DIST COMP CONST NOT	WYU	9,217	-	-	-	9,217	-	-	-	-
<b>1061000 Total</b>				<b>71,009</b>	<b>1,893</b>	<b>21,338</b>	<b>6,082</b>	<b>9,217</b>	<b>29,547</b>	<b>2,932</b>	<b>-</b>	<b>-</b>
1062000	0	TRAN COMP CONST NOT	SG	110,428	1,697	28,736	8,715	16,150	48,585	6,512	31	-
<b>1062000 Total</b>				<b>110,428</b>	<b>1,697</b>	<b>28,736</b>	<b>8,715</b>	<b>16,150</b>	<b>48,585</b>	<b>6,512</b>	<b>31</b>	<b>-</b>
1063000	0	PROD COMP CONST NOT	SG	59,629	916	15,517	4,706	8,721	26,235	3,517	17	-
<b>1063000 Total</b>				<b>59,629</b>	<b>916</b>	<b>15,517</b>	<b>4,706</b>	<b>8,721</b>	<b>26,235</b>	<b>3,517</b>	<b>17</b>	<b>-</b>
1064000	0	GEN COMP CONST NOT	SO	37,936	839	10,298	2,913	5,122	16,576	2,181	8	-
<b>1064000 Total</b>				<b>37,936</b>	<b>839</b>	<b>10,298</b>	<b>2,913</b>	<b>5,122</b>	<b>16,576</b>	<b>2,181</b>	<b>8</b>	<b>-</b>
<b>Grand Total</b>				<b>28,204,843</b>	<b>617,368</b>	<b>7,707,550</b>	<b>2,183,768</b>	<b>3,837,375</b>	<b>12,242,571</b>	<b>1,610,536</b>	<b>5,675</b>	<b>-</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 9 Capital Lease Plant**

*Page 1-1: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.9 – Capital Lease Plant'*



**Capital Lease**

13 Month Average: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	SG	1,304	20	339	103	191	574	77	0	-
1011000	CAPITAL LEASE COMMON	SG	1,304	20	339	103	191	574	77	0	-
1011000	PRPTY UND CPTL LSS	OR	431	-	431	-	-	-	-	-	-
1011000	CAPITAL LEASE COMMON	OR	431	-	431	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	SO	974	22	264	75	132	426	56	0	-
1011000	CAPITAL LEASE COMMON	SO	974	22	264	75	132	426	56	0	-
1011000	PRPTY UND CPTL LSS	WYP	-	-	-	-	-	-	-	-	-
1011000	CAPITAL LEASE COMMON	WYP	-	-	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	UT	901	-	-	-	-	901	-	-	-
1011000	CAPITAL LEASE COMMON	UT	901	-	-	-	-	901	-	-	-
1011000	PRPTY UND CPTL LSS	OR	2,084	-	2,084	-	-	-	-	-	-
1011000	(FINANCE LEASES-BLDGS)	OR	2,084	-	2,084	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	SO	2,014	45	547	155	272	880	116	0	-
1011000	(FINANCE LEASES-BLDGS)	SO	2,014	45	547	155	272	880	116	0	-
1011000	PRPTY UND CPTL LSS	SG	10,289	158	2,677	812	1,505	4,527	607	3	-
1011000	(FINANCE LEASES-GAS)	SG	10,289	158	2,677	812	1,505	4,527	607	3	-
<b>1011000 Total</b>			<b>17,997</b>	<b>244</b>	<b>6,343</b>	<b>1,144</b>	<b>2,099</b>	<b>7,307</b>	<b>855</b>	<b>4</b>	<b>-</b>
1011500	CAP LEASES-ACCM AMRT	SG	(369)	(6)	(96)	(29)	(54)	(162)	(22)	(0)	-
1011500	CAPITAL LEASE COMMON	SG	(369)	(6)	(96)	(29)	(54)	(162)	(22)	(0)	-
1011500	CAP LEASES-ACCM AMRT	OR	(226)	-	(226)	-	-	-	-	-	-
1011500	CAPITAL LEASE COMMON	OR	(226)	-	(226)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	SO	(793)	(18)	(215)	(61)	(107)	(346)	(46)	(0)	-
1011500	CAPITAL LEASE COMMON	SO	(793)	(18)	(215)	(61)	(107)	(346)	(46)	(0)	-
1011500	CAP LEASES-ACCM AMRT	WYP	-	-	-	-	-	-	-	-	-
1011500	CAPITAL LEASE COMMON	WYP	-	-	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	UT	(625)	-	-	-	-	(625)	-	-	-
1011500	CAPITAL LEASE COMMON	UT	(625)	-	-	-	-	(625)	-	-	-
1011500	CAP LEASES-ACCM AMRT	OR	(203)	-	(203)	-	-	-	-	-	-
1011500	CAPITAL LEASE COMMON	OR	(203)	-	(203)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	SO	(486)	(11)	(132)	(37)	(66)	(212)	(28)	(0)	-
1011500	(FINANCE LEASES-BLDGS)	SO	(486)	(11)	(132)	(37)	(66)	(212)	(28)	(0)	-
1011500	CAP LEASES-ACCM AMRT	SG	(450)	(7)	(117)	(36)	(66)	(198)	(27)	(0)	-
1011500	(FINANCE LEASES-BLDGS)	SG	(450)	(7)	(117)	(36)	(66)	(198)	(27)	(0)	-
<b>1011500 Total</b>			<b>(3,150)</b>	<b>(41)</b>	<b>(988)</b>	<b>(163)</b>	<b>(292)</b>	<b>(1,544)</b>	<b>(122)</b>	<b>(0)</b>	<b>-</b>
1011900	PRPTY UND CPTL LSS-O	UT	9,912	-	-	-	-	9,912	-	-	-
1011900	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	9,912	-	-	-	-	9,912	-	-	-
1011900	PRPTY UND CPTL LSS-O	SG	4,055	62	1,055	320	593	1,784	239	1	-
1011900	FINANCE LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,055	62	1,055	320	593	1,784	239	1	-
1011900	PRPTY UND CPTL LSS-O	OR	2,662	-	2,662	-	-	-	-	-	-
1011900	FINANCE LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	2,662	-	2,662	-	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	SO	8,702	193	2,362	668	1,175	3,802	500	2	-
1011900	FINANCE LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	8,702	193	2,362	668	1,175	3,802	500	2	-
<b>1011900 Total</b>			<b>25,331</b>	<b>255</b>	<b>6,079</b>	<b>988</b>	<b>1,768</b>	<b>15,499</b>	<b>739</b>	<b>3</b>	<b>-</b>
1011950	CAP LEASES-ACCM AMRT	UT	(6,713)	-	-	-	-	(6,713)	-	-	-
1011950	Finance Lease ROU Assets (A/D) - PPAs	UT	(6,713)	-	-	-	-	(6,713)	-	-	-
1011950	CAP LEASES-ACCM AMRT	SG	(4,055)	(62)	(1,055)	(320)	(593)	(1,784)	(239)	(1)	-
1011950	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,055)	(62)	(1,055)	(320)	(593)	(1,784)	(239)	(1)	-
1011950	CAP LEASES-ACCM AMRT	OR	(2,662)	-	(2,662)	-	-	-	-	-	-
1011950	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(2,662)	-	(2,662)	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	SO	(8,702)	(193)	(2,362)	(668)	(1,175)	(3,802)	(500)	(2)	-
1011950	Fin Lease ROU Assets (A/D)-Other-Temp	SO	(8,702)	(193)	(2,362)	(668)	(1,175)	(3,802)	(500)	(2)	-
1011950	CAP LEASES-ACCM AMRT	SG	-	-	-	-	-	-	-	-	-
1011950	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	OR	-	-	-	-	-	-	-	-	-
1011950	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	SO	-	-	-	-	-	-	-	-	-
1011950	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	WYP	-	-	-	-	-	-	-	-	-
1011950	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-	-	-
<b>1011950 Total</b>			<b>(22,132)</b>	<b>(255)</b>	<b>(6,079)</b>	<b>(988)</b>	<b>(1,768)</b>	<b>(12,299)</b>	<b>(739)</b>	<b>(3)</b>	<b>-</b>
1119000	AC PR AMR EL PT SR-O	SG	-	-	-	-	-	-	-	-	-
1119000	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	OR	-	-	-	-	-	-	-	-	-
1119000	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	SO	-	-	-	-	-	-	-	-	-
1119000	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	WYP	-	-	-	-	-	-	-	-	-
1119000	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-	-	-
<b>1119000 Total</b>			<b>18,046</b>	<b>203</b>	<b>5,355</b>	<b>982</b>	<b>1,806</b>	<b>8,963</b>	<b>734</b>	<b>3</b>	<b>-</b>
<b>Grand Total</b>			<b>18,046</b>	<b>203</b>	<b>5,355</b>	<b>982</b>	<b>1,806</b>	<b>8,963</b>	<b>734</b>	<b>3</b>	<b>-</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 10 Plant Held for Future Use**

*Page 1-1: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.10 – Plant Held for Future Use'*



**Plant Held for Future Use**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Land Owned in Fee	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	SG	8,923	137	2,322	704	1,305	3,926	526	3	-
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	SG	2,903	45	755	229	425	1,277	171	1	-
1050000	EL PLT HLD FTR USE	LAND RIGHTS	SG	755	12	196	60	110	332	45	0	-
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	OR	3,914	-	3,914	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	UT	5,731	-	-	-	-	5,731	-	-	-
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	OR	3,265	-	3,265	-	-	-	-	-	-
<b>1050000 Total</b>				<b>26,175</b>	<b>877</b>	<b>10,453</b>	<b>993</b>	<b>1,841</b>	<b>11,266</b>	<b>742</b>	<b>4</b>	<b>-</b>
1059000	EL PLT HLD FTR USE-O	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	-	-	-	-	-	-	-	-	-
1059000	EL PLT HLD FTR USE-O	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	-	-	-	-	-	-	-	-	-
<b>1059000 Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>				<b>26,175</b>	<b>877</b>	<b>10,453</b>	<b>993</b>	<b>1,841</b>	<b>11,266</b>	<b>742</b>	<b>4</b>	<b>-</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 11 Miscellaneous Deferred Debits**

*Page 1-3: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.11 – Miscellaneous Deferred Debits'*



**Deferred Debits**

13 Month Average: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	EMISSION REDUCTION CREDITS PURCHASED	2,347	34	589	176	375	1,017	154	1
1861000	MS DEF DB-OTH WIP	ERCs - Impairment Reserve	(2,040)	(30)	(512)	(153)	(326)	(884)	(134)	(1)
<b>1861000 Total</b>			<b>307</b>	<b>4</b>	<b>77</b>	<b>23</b>	<b>49</b>	<b>133</b>	<b>20</b>	<b>0</b>
1861200	FINANCING COSTS DEFR	FINANCING COST DEFERRED	27	1	7	2	4	12	2	0
1861200	FINANCING COSTS DEFR	DEFERRED - S-3 SHELF REGISTRATION COSTS	198	4	54	15	27	87	11	0
1861200	FINANCING COSTS DEFR	UNAMORTIZED CREDIT AGREEMENT COSTS	1,821	-	-	-	-	-	-	1,821
1861200	FINANCING COSTS DEFR	UNAMORTIZED PCRB LOC/SBBPA COSTS	0	-	-	-	-	-	-	0
1861200	FINANCING COSTS DEFR	UNAMORTIZED PCRB MADE CONVERSION COSTS	351	-	-	-	-	-	-	351
1861200	FINANCING COSTS DEFR	UNAMORTIZED '94 SERIES RESTRUCTURING COS	313	-	-	-	-	-	-	313
<b>1861200 Total</b>			<b>2,710</b>	<b>5</b>	<b>61</b>	<b>17</b>	<b>30</b>	<b>99</b>	<b>13</b>	<b>2,485</b>
1861310	DEF N PD PRJ SPC WST	Deferred Development Costs	-	-	-	-	-	-	-	-
<b>1861310 Total</b>			-	-	-	-	-	-	-	-
1862000	DEF REGULATORY EXP	DEFERRED REGULATORY EXPENSE	-	-	-	-	-	-	-	-
<b>1862000 Total</b>			-	-	-	-	-	-	-	-
1863500	ENVIRONMENTAL DEFFED	ENVIRONMENTAL DEFERRED	-	-	-	-	-	-	-	-
<b>1863500 Total</b>			-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	Deferred Longwall Costs	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	CMC DEFERRED STRIPPING/IMPIT INVENTORY	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	CMC PACIFIC DEFERRED STRIPPING	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	D J MINE GLENROCK COAL - OVERBURDEN	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	TRAIL MOUNTAIN - DRILLING	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	BRIDGER DEFERRED BILLINGS	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	CHOLLA CONTRACT REVIEW	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	CENTRALIA TIMBER OPERATIONS	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	GLENROCK LOADOUT CHARGES	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	CMC DEFERRED BOX CUT - KOPIAH	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	DEFERRED COAL COSTS - WYODAK SETTLEMENT	1,173	17	294	88	187	509	77	0
1865000	DEF COAL MINE COSTS	DEFERRED COAL COSTS ARCH SETTLEMENT	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	Deferred Coal Costs - Naughton Contract	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	Prepaid Coal Costs - Wyodak Shortfall	281	4	70	21	45	122	18	0
1865000	DEF COAL MINE COSTS	LT Prepaid Coal Costs	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	ColoWyro Royalty Reduction Receivable	-	-	-	-	-	-	-	-
<b>1865000 Total</b>			<b>1,454</b>	<b>21</b>	<b>365</b>	<b>109</b>	<b>232</b>	<b>630</b>	<b>95</b>	<b>0</b>
1867000	MISC DF DR-BAL TRAN	DEFERRED CHARGES	0	0	0	0	0	0	0	0
<b>1867000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1868000	MISC DF DR-OTH-CST	Def Chrg - Cloud Based Software Impl	57	1	15	4	8	25	3	0
1868000	MISC DF DR-OTH-CST	Oth Def Chrg - IT Licenses/Maintenance	103	-	-	-	-	-	-	103
1868000	MISC DF DR-OTH-CST	Lake Side 2 Maint. Prepayment - Current	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	LAKE SIDE MAINT. PREPAYMENT - CURRENT	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	PREPAID OUTAGE MAINTENANCE	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	Current Creek Maint Prepayment - Current	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	MILL FORK COAL LEASE	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	HPT OPTION	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	TGS BUYOUT	9	0	2	1	1	4	1	0
1868000	MISC DF DR-OTH-CST	LAKEVIEW BUYOUT	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	BUFFALO SETTLEMENT	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	JOSEPH SETTLEMENT	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	TRI-STATE FIRM WHEELING	-	-	-	-	-	-	-	-



**Deferred Debits**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
		Alloc	Total							
1868000	MISC DF DR-OTH-CST	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	10,141	156	2,639	800	1,483	4,462	598	3
1868000	MISC DF DR-OTH-CST	CLARK FIRM TRANSMISSION	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	BIOMASS ONE POST COD PREPAYMENT	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	BOGUS CREEK SETTLEMENT	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	LACOMB IRRIGATION	118	2	31	9	17	52	7	0
1868000	MISC DF DR-OTH-CST	BOGUS CREEK	850	13	221	67	124	374	50	0
1868000	MISC DF DR-OTH-CST	POINT-TO-POINT TRANS RESERVATIONS	977	15	254	77	143	430	58	0
1868000	MISC DF DR-OTH-CST	TRANSITION COSTS - WASHINGTON STATE	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	JIM BOYD HYDRO BUYOUT	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	RTO Grid West N/R w/o - WA	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	LGIA LT Transmission Prepaid	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	BPA LT TRANSMISSION PREPAID	941	-	-	-	-	-	-	941
1868000	MISC DF DR-OTH-CST	LT Prepaid RECs for RPS (OR)	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	LT Prepaid RECs for RPS (CA)	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	LT Lake Side 2 Maint. Prepayment	11,846	182	3,083	935	1,733	5,212	699	3
1868000	MISC DF DR-OTH-CST	LT LAKE SIDE MAINT PREPAYMENT	25,259	388	6,573	1,993	3,694	11,113	1,490	7
1868000	MISC DF DR-OTH-CST	LT CHEHALIS CSA MAINT. PREPAYMENT	14,300	220	3,721	1,129	2,091	6,292	843	4
1868000	MISC DF DR-OTH-CST	LT Currant Creek CSA Maint Prepayment	12,786	196	3,327	1,009	1,870	5,626	754	4
1868000	MISC DF DR-OTH-CST	LT Chehalis CSA Prepaid O&M	605	9	157	48	88	266	36	0
1868000	MISC DF DR-OTH-CST	LT Currant Creek CSA Prepaid O&M	1,158	18	301	91	169	510	68	0
1868000	MISC DF DR-OTH-CST	LT Prepaid-FSA Capital - Seven Mile I	157	2	41	12	23	69	9	0
1868000	MISC DF DR-OTH-CST	LT Prepaid-FSA Capital - Seven Mile II	31	0	8	2	5	14	2	0
<b>1868000 Total</b>			<b>79,337</b>	<b>1,204</b>	<b>20,375</b>	<b>6,179</b>	<b>11,450</b>	<b>34,447</b>	<b>4,617</b>	<b>22</b>
1868200	MISC DEF COST MT GEN	DEFERRED MONTANA COLSTRIP PLANT COSTS	-	-	-	-	-	-	-	-
<b>1868200 Total</b>			-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	Prepaid IBEW 57 Pension Contr - Current	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	UNDISTRIB PURCHASE CARD TRANS	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC SUPER GOOD CENTS	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC WZ TAX CREDIT LOAN PROGRAM	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC ZERO INTEREST WEATHERIZATION LOANS	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC ENERGY FINANSWER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC INDUSTRIAL FINANSWER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	"BETC FINANSWER 12,000"	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC CASH REBATE/INCENTIVE	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC COMMERCIAL RETROFIT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC LOW INCOME WEATHERIZATION	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC - COMMERCIAL RETROFIT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC - INDUSTRIAL RETROFIT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC - COMMERCIAL SMALL RETROFIT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	BETC-INDUSTRIAL SMALL RETROFIT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	PREPAID CMC PENSION COSTS	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	UNAM COSTS-COVE HYDRO PROJECT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	STRATEGIC PLANNING SOLAR II PROJECT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	FIRTH COGENERATION BUYOUT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	Firth Cogeneration Buyout-CA	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	Firth Cogeneration Buyout-MT	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	OPTION PURCHASES	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	HERMISTON SWAP	2,933	45	763	231	429	1,290	173	1
1869000	MISC DF DR-OTH-NC	OR CUSTOMER BALANCING ACCT	-	-	-	-	-	-	-	-



**Deferred Debits**

13 Month Average: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	MISC DF DR-OTH-NC	FERC Secondary Acct	YAKIMA HYDRO - TRANSACTION COSTS	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
<b>1869000 Total</b>					2,933	45	763	231	429	1,290	173	1	-
<b>Grand Total</b>					86,741	1,279	21,641	6,560	12,191	36,599	4,919	24	3,529

**B12. BLANK**

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 13 Materials & Supplies**

*Page 1-6: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.13 – Materials & Supplies'*



**Material & Supplies**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTRY-CARBON	SE	-	-	-	-	-	-	-	-	-
<b>1511100 Total</b>			-	-	-	-	-	-	-	-	-
1511120	COAL INVNTRY-HUNTER	SE	40,519	589	10,171	3,046	6,475	17,568	2,657	13	-
<b>1511120 Total</b>			<b>40,519</b>	<b>589</b>	<b>10,171</b>	<b>3,046</b>	<b>6,475</b>	<b>17,568</b>	<b>2,657</b>	<b>13</b>	-
1511130	COAL INVNTRY-HTG	SE	26,769	389	6,719	2,012	4,278	11,606	1,755	9	-
<b>1511130 Total</b>			<b>26,769</b>	<b>389</b>	<b>6,719</b>	<b>2,012</b>	<b>4,278</b>	<b>11,606</b>	<b>1,755</b>	<b>9</b>	-
1511140	COAL INVNTRY-JB	SE	22,576	328	5,667	1,697	3,608	9,788	1,480	7	-
<b>1511140 Total</b>			<b>22,576</b>	<b>328</b>	<b>5,667</b>	<b>1,697</b>	<b>3,608</b>	<b>9,788</b>	<b>1,480</b>	<b>7</b>	-
1511160	COAL INVNTRY-NAU	SE	15,931	232	3,999	1,198	2,546	6,907	1,045	5	-
<b>1511160 Total</b>			<b>15,931</b>	<b>232</b>	<b>3,999</b>	<b>1,198</b>	<b>2,546</b>	<b>6,907</b>	<b>1,045</b>	<b>5</b>	-
1511170	COAL INVNTRY-CPP	SE	-	-	-	-	-	-	-	-	-
<b>1511170 Total</b>			-	-	-	-	-	-	-	-	-
1511180	COAL INVNTRY-WYODAK	SE	-	-	-	-	-	-	-	-	-
<b>1511180 Total</b>			-	-	-	-	-	-	-	-	-
1511190	COAL INV-TERRA/HEADW	SE	-	-	-	-	-	-	-	-	-
<b>1511190 Total</b>			-	-	-	-	-	-	-	-	-
1511200	COAL INVNTRY-CHOLLA	SE	9,237	134	2,319	694	1,476	4,005	606	3	-
<b>1511200 Total</b>			<b>9,237</b>	<b>134</b>	<b>2,319</b>	<b>694</b>	<b>1,476</b>	<b>4,005</b>	<b>606</b>	<b>3</b>	-
1511300	COAL INVNTRY-COLSTRI	SE	1,440	21	361	108	230	624	94	0	-
<b>1511300 Total</b>			<b>1,440</b>	<b>21</b>	<b>361</b>	<b>108</b>	<b>230</b>	<b>624</b>	<b>94</b>	<b>0</b>	-
1511400	COAL INVNTRY-CRAIG	SE	8,931	130	2,242	671	1,427	3,872	586	3	-
<b>1511400 Total</b>			<b>8,931</b>	<b>130</b>	<b>2,242</b>	<b>671</b>	<b>1,427</b>	<b>3,872</b>	<b>586</b>	<b>3</b>	-
1511500	COAL INV- DEER CREEK	SE	-	-	-	-	-	-	-	-	-
<b>1511500 Total</b>			-	-	-	-	-	-	-	-	-
1511600	COAL INVNTRY-DJ	SE	10,018	146	2,515	753	1,601	4,344	657	3	-
<b>1511600 Total</b>			<b>10,018</b>	<b>146</b>	<b>2,515</b>	<b>753</b>	<b>1,601</b>	<b>4,344</b>	<b>657</b>	<b>3</b>	-
1511700	COAL INVNTRY-RG	SE	32,030	466	8,040	2,408	5,118	13,887	2,100	10	-
<b>1511700 Total</b>			<b>32,030</b>	<b>466</b>	<b>8,040</b>	<b>2,408</b>	<b>5,118</b>	<b>13,887</b>	<b>2,100</b>	<b>10</b>	-
1511800	COAL INVENTORY	SE	-	-	-	-	-	-	-	-	-
<b>1511800 Total</b>			-	-	-	-	-	-	-	-	-
1511900	COAL INVNTRY-HAYDEN	SE	1,965	29	493	148	314	852	129	1	-
<b>1511900 Total</b>			<b>1,965</b>	<b>29</b>	<b>493</b>	<b>148</b>	<b>314</b>	<b>852</b>	<b>129</b>	<b>1</b>	-
1512000	NATURAL GAS	SE	-	-	-	-	-	-	-	-	-
<b>1512000 Total</b>			-	-	-	-	-	-	-	-	-
1512110	NATURAL GAS-HRMSTN	SE	-	-	-	-	-	-	-	-	-
<b>1512110 Total</b>			-	-	-	-	-	-	-	-	-
1512150	NATURAL GAS-LTTL MT	SE	-	-	-	-	-	-	-	-	-
<b>1512150 Total</b>			-	-	-	-	-	-	-	-	-
1512160	NATURAL GAS-NAU	SE	-	-	-	-	-	-	-	-	-
<b>1512160 Total</b>			-	-	-	-	-	-	-	-	-
1512170	NATURAL GAS-WV	SE	-	-	-	-	-	-	-	-	-
<b>1512170 Total</b>			-	-	-	-	-	-	-	-	-
1512180	NATURAL GAS-CLAY BAS	SE	1,077	16	270	81	172	467	71	0	-
<b>1512180 Total</b>			<b>1,077</b>	<b>16</b>	<b>270</b>	<b>81</b>	<b>172</b>	<b>467</b>	<b>71</b>	<b>0</b>	-
1512190	NATURAL GAS-CHEHALIS	SE	-	-	-	-	-	-	-	-	-
<b>1512190 Total</b>			-	-	-	-	-	-	-	-	-



**Material & Supplies**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Fuel	Oil	Gas	Electricity	Other	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1512190 Total</b>																
1512210	0	NAT GAS-JACKSON PRA					SE									
<b>1512210 Total</b>																
1512500	0	NATURAL GAS-CUR CR					SE									
<b>1512500 Total</b>																
1512600	0	NATURAL GAS-LAKE SD					SE									
<b>1512600 Total</b>																
1512700	0	NATURAL GAS-GADSBY					SE									
<b>1512700 Total</b>																
1512800	0	OIL INVENTORY-B H P&L					SE									
<b>1512800 Total</b>																
1514000	0	FUEL STK-FUEL OIL					SE	2,366	34	594	178	378	1,026	155	1	
<b>1514000 Total</b>								<b>2,366</b>	<b>34</b>	<b>594</b>	<b>178</b>	<b>378</b>	<b>1,026</b>	<b>155</b>	<b>1</b>	
1514100	0	OIL INVENTORY-CARBON					SE									
<b>1514100 Total</b>																
1514120	0	OIL INVENTORY-HUNTER					SE									
<b>1514120 Total</b>																
1514130	0	OIL INVENTORY-HTG					SE									
<b>1514130 Total</b>																
1514140	0	OIL INVENTORY - JB					SE									
<b>1514140 Total</b>																
1514300	0	OIL INVENTORY-COLSTRIP					SE	107	2	27	8	17	47	7	0	
<b>1514300 Total</b>								<b>107</b>	<b>2</b>	<b>27</b>	<b>8</b>	<b>17</b>	<b>47</b>	<b>7</b>	<b>0</b>	
1514400	0	OIL INVENTORY-CRAIG					SE	69	1	17	5	11	30	5	0	
<b>1514400 Total</b>								<b>69</b>	<b>1</b>	<b>17</b>	<b>5</b>	<b>11</b>	<b>30</b>	<b>5</b>	<b>0</b>	
1514600	0	OIL INVENTORY-DJ					SE									
<b>1514600 Total</b>																
1514800	0	OIL INVENTORY-OTHER					SE									
<b>1514800 Total</b>																
1514900	0	OIL INVENTORY-HAYDEN					SE	60	1	15	4	10	26	4	0	
<b>1514900 Total</b>								<b>60</b>	<b>1</b>	<b>15</b>	<b>4</b>	<b>10</b>	<b>26</b>	<b>4</b>	<b>0</b>	
1541000	0	PLNT M&S STK CNTRL					SO	(148)	(3)	(40)	(11)	(20)	(65)	(9)	(0)	
1541000	1510	PLNT M&S STK CNTRL					SG	25,131	386	6,540	1,983	3,675	11,057	1,482	7	
1541000	1515	PLNT M&S STK CNTRL					SG	15,795	243	4,110	1,247	2,310	6,949	931	4	
1541000	1520	PLNT M&S STK CNTRL					SG	6,774	104	1,763	535	991	2,981	400	2	
1541000	1525	PLNT M&S STK CNTRL					SG	4,423	68	1,151	349	647	1,946	261	1	
1541000	1530	PLNT M&S STK CNTRL					SG	1	0	0	0	0	1	0	0	
1541000	1535	PLNT M&S STK CNTRL					SG	13,362	205	3,477	1,055	1,954	5,879	788	4	
1541000	1540	PLNT M&S STK CNTRL					SG	18,363	282	4,778	1,449	2,686	8,079	1,083	5	
1541000	1545	PLNT M&S STK CNTRL					SG	25,390	390	6,607	2,004	3,713	11,171	1,497	7	
1541000	1550	PLNT M&S STK CNTRL					SG	1,224	19	319	97	179	539	72	0	
1541000	1560	PLNT M&S STK CNTRL					SG	-	-	-	-	-	-	-	-	
1541000	1565	PLNT M&S STK CNTRL					SG	3,826	59	996	302	560	1,683	226	1	
1541000	1570	PLNT M&S STK CNTRL					SG	6,126	94	1,594	483	896	2,695	361	2	
1541000	1580	PLNT M&S STK CNTRL					SG	3,831	59	997	302	560	1,686	226	1	



**Material & Supplies**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1605	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1635	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1640	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1645	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1650	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1675	SG	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	SG	3	0	1	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1700	SG	490	8	128	39	72	216	29	0	-
1541000	PLNT M&S STK CNTRL	1705	SG	527	8	137	42	77	232	31	0	-
1541000	PLNT M&S STK CNTRL	1715	SG	732	11	191	58	107	322	43	0	-
1541000	PLNT M&S STK CNTRL	1720	SG	764	12	199	60	112	336	45	0	-
1541000	PLNT M&S STK CNTRL	1725	SG	1,041	16	271	82	152	458	61	0	-
1541000	PLNT M&S STK CNTRL	1730	SG	648	10	169	51	95	285	38	0	-
1541000	PLNT M&S STK CNTRL	1740	SG	546	8	142	43	80	240	32	0	-
1541000	PLNT M&S STK CNTRL	1745	SG	677	10	176	53	99	298	40	0	-
1541000	PLNT M&S STK CNTRL	1799	SG	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	2005	WYP	576	-	-	-	576	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	WYP	145	-	-	-	145	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	WYP	237	-	-	-	237	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	WYP	656	-	-	-	656	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WYP	685	-	-	-	685	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	WYP	440	-	-	-	440	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	WYU	630	-	-	-	630	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	WYU	12	-	-	-	12	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	WYU	605	-	-	-	605	-	-	-	-
1541000	PLNT M&S STK CNTRL	2055	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	WYP	1,404	-	-	-	1,404	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	WYP	504	-	-	-	504	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	WYP	480	-	-	-	480	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	IDU	1,249	-	-	-	-	-	1,249	-	-
1541000	PLNT M&S STK CNTRL	2080	IDU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2085	IDU	691	-	-	-	-	-	691	-	-
1541000	PLNT M&S STK CNTRL	2090	IDU	75	-	-	-	-	-	75	-	-
1541000	PLNT M&S STK CNTRL	2095	IDU	141	-	-	-	-	-	141	-	-
1541000	PLNT M&S STK CNTRL	2100	IDU	227	-	-	-	-	-	227	-	-
1541000	PLNT M&S STK CNTRL	2110	UT	430	-	-	-	-	430	-	-	-
1541000	PLNT M&S STK CNTRL	2205	UT	166	-	-	-	-	166	-	-	-
1541000	PLNT M&S STK CNTRL	2210	UT	1,261	-	-	-	-	1,261	-	-	-
1541000	PLNT M&S STK CNTRL	2215	UT	538	-	-	-	-	538	-	-	-
1541000	PLNT M&S STK CNTRL	2220	UT	8,659	-	-	-	-	8,659	-	-	-
1541000	PLNT M&S STK CNTRL	2225	UT	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2230	UT	916	-	-	-	-	916	-	-	-
1541000	PLNT M&S STK CNTRL	2235	UT	1,387	-	-	-	-	1,387	-	-	-
1541000	PLNT M&S STK CNTRL	2240	UT	456	-	-	-	-	456	-	-	-
1541000	PLNT M&S STK CNTRL	2245	UT	516	-	-	-	-	516	-	-	-
1541000	PLNT M&S STK CNTRL	2400	UT	291	-	-	-	-	291	-	-	-



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Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2405	UT	1,509	-	-	-	-	1,509	-	-	-
1541000	PLNT M&S STK CNTRL	2410	UT	436	-	-	-	-	436	-	-	-
1541000	PLNT M&S STK CNTRL	2415	UT	320	-	-	-	-	320	-	-	-
1541000	PLNT M&S STK CNTRL	2420	UT	654	-	-	-	-	654	-	-	-
1541000	PLNT M&S STK CNTRL	2425	UT	657	-	-	-	-	657	-	-	-
1541000	PLNT M&S STK CNTRL	2430	UT	850	-	-	-	-	850	-	-	-
1541000	PLNT M&S STK CNTRL	2435	UT	149	-	-	-	-	149	-	-	-
1541000	PLNT M&S STK CNTRL	2445	UT	107	-	-	-	-	107	-	-	-
1541000	PLNT M&S STK CNTRL	2450	UT	958	-	-	-	-	958	-	-	-
1541000	PLNT M&S STK CNTRL	2455	UT	353	-	-	-	-	353	-	-	-
1541000	PLNT M&S STK CNTRL	2460	UT	582	-	-	-	-	582	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WA	1,542	-	-	1,542	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2625	WA	0	-	-	0	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	WA	415	-	-	415	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	OR	193	-	193	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	OR	839	-	839	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	OR	520	-	520	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	OR	11,454	-	11,454	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	OR	1,190	-	1,190	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2665	OR	130	-	130	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2670	OR	35	-	35	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2675	OR	1,873	-	1,873	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	OR	196	-	196	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2810	OR	225	-	225	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2815	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2820	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2825	OR	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2830	OR	2,789	-	2,789	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	OR	851	-	851	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	OR	1,036	-	1,036	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	OR	946	-	946	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	OR	2,604	-	2,604	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	OR	123	-	123	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	CA	80	-	80	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	CA	266	-	266	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	CA	1,177	-	1,177	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CA	450	-	450	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	SO	145	-	39	11	20	63	8	0	-
1541000	PLNT M&S STK CNTRL	5105	UT	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5110	OR	0	-	0	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	SNPD	86	-	23	5	9	42	4	-	-
1541000	PLNT M&S STK CNTRL	5120	OR	71	-	71	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	OR	8,997	-	8,997	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	OR	7,253	-	7,253	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	WA	6,767	-	-	6,767	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	IDU	3,548	-	-	-	-	-	3,548	-	-



**Material & Supplies**  
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Primary Account	PLNT M&S STK CNTRL	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,279	-	-	-	-	4,279	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,685	-	-	-	5,685	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	22,375	-	-	-	-	22,375	-	-	-
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	23	1	6	1	2	11	1	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	6	-	-	-	-	6	-	-	-
<b>1541000 Total</b>					<b>247,651</b>	<b>3,970</b>	<b>75,098</b>	<b>18,964</b>	<b>31,035</b>	<b>104,963</b>	<b>13,584</b>	<b>37</b>	
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	OR	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	186	4	50	14	25	81	11	0	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-
<b>1541500 Total</b>					<b>186</b>	<b>4</b>	<b>50</b>	<b>14</b>	<b>25</b>	<b>81</b>	<b>11</b>	<b>0</b>	
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	-	-	-	-	-	-	-	-	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,606	25	418	127	235	706	95	0	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(210)	(5)	(57)	(16)	(28)	(92)	(12)	(0)	-
<b>1541900 Total</b>					<b>1,396</b>	<b>20</b>	<b>361</b>	<b>111</b>	<b>207</b>	<b>615</b>	<b>83</b>	<b>0</b>	
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	-	-	-	-	-	-	-	-	-
<b>1544200 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWPP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWPP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWPP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWPP	SG	-	-	-	-	-	-	-	-	-
<b>1545000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(588)	(9)	(153)	(46)	(86)	(259)	(35)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(911)	(32)	(245)	(56)	(90)	(442)	(47)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(849)	(30)	(228)	(52)	(84)	(412)	(44)	-	-
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	SG	(375)	(6)	(98)	(30)	(55)	(165)	(22)	(0)	-
<b>1549900 Total</b>					<b>(2,763)</b>	<b>(77)</b>	<b>(735)</b>	<b>(187)</b>	<b>(320)</b>	<b>(1,295)</b>	<b>(149)</b>	<b>(0)</b>	
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-	-
<b>1630000 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,496)	(36)	(627)	(188)	(399)	(1,082)	(164)	(1)	-
<b>2531600 Total</b>					<b>(2,496)</b>	<b>(36)</b>	<b>(627)</b>	<b>(188)</b>	<b>(399)</b>	<b>(1,082)</b>	<b>(164)</b>	<b>(1)</b>	
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,620)	(38)	(658)	(197)	(419)	(1,136)	(172)	(1)	-
<b>2531700 Total</b>					<b>(2,620)</b>	<b>(38)</b>	<b>(658)</b>	<b>(197)</b>	<b>(419)</b>	<b>(1,136)</b>	<b>(172)</b>	<b>(1)</b>	



**Material & Supplies**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	WCD-PROVO-PLNT M&S	FERC Secondary Acct	OTH DEF CR - WCD - PROVO - PLANT M&S	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(71)	(22)	(40)	(120)	(16)	(0)	-
<b>2531800 Total</b>					<b>(273)</b>	<b>(4)</b>	<b>(71)</b>	<b>(22)</b>	<b>(40)</b>	<b>(120)</b>	<b>(16)</b>	<b>(0)</b>	<b>-</b>
<b>Grand Total</b>					<b>414,177</b>	<b>6,356</b>	<b>116,869</b>	<b>31,508</b>	<b>57,750</b>	<b>177,074</b>	<b>24,527</b>	<b>92</b>	<b>-</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 14 Cash Working Capital**

*Page 1-2: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.14 – Cash Working Capital'*



**Cash Working Capital**  
 12 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000 OTHER ACCTS REC	0	SO	3	0	1	0	0	1	0	0	-
<b>1430000 Total</b>			<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>
1431000 EMP ACCOUNTS REC	0	SO	4,636	103	1,259	356	626	2,026	267	1	-
<b>1431000 Total</b>			<b>4,636</b>	<b>103</b>	<b>1,259</b>	<b>356</b>	<b>626</b>	<b>2,026</b>	<b>267</b>	<b>1</b>	<b>-</b>
1431500 INC TAXES RECEIVABLE	0	SO	(70)	(2)	(19)	(5)	(9)	(31)	(4)	(0)	-
1431500 INC TAXES RECEIVABLE	116133	SO	186	4	51	14	25	81	11	0	-
1431500 INC TAXES RECEIVABLE	116134	SO	(116)	(3)	(31)	(9)	(16)	(51)	(7)	(0)	-
<b>1431500 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1433000 JOINT OWNER REC	0	SO	13,725	304	3,726	1,054	1,853	5,997	789	3	-
<b>1433000 Total</b>			<b>13,725</b>	<b>304</b>	<b>3,726</b>	<b>1,054</b>	<b>1,853</b>	<b>5,997</b>	<b>789</b>	<b>3</b>	<b>-</b>
1436000 OTH ACCT REC	0	SO	16,867	373	4,578	1,295	2,277	7,370	970	3	-
<b>1436000 Total</b>			<b>16,867</b>	<b>373</b>	<b>4,578</b>	<b>1,295</b>	<b>2,277</b>	<b>7,370</b>	<b>970</b>	<b>3</b>	<b>-</b>
1437000 CSS OAR BILLINGS	0	SO	5,769	128	1,566	443	779	2,521	332	1	-
<b>1437000 Total</b>			<b>5,769</b>	<b>128</b>	<b>1,566</b>	<b>443</b>	<b>779</b>	<b>2,521</b>	<b>332</b>	<b>1</b>	<b>-</b>
1437100 CSS OAR BILLINGS-WOR	0	SO	(1,927)	(43)	(523)	(148)	(260)	(842)	(111)	(0)	-
<b>1437100 Total</b>			<b>(1,927)</b>	<b>(43)</b>	<b>(523)</b>	<b>(148)</b>	<b>(260)</b>	<b>(842)</b>	<b>(111)</b>	<b>(0)</b>	<b>-</b>
2300000 ASSET RETIREMENT OBL	284915	OTHER	(5,559)	-	-	-	-	-	-	-	(5,559)
<b>2300000 Total</b>			<b>(5,559)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,559)</b>
2320000 ACCOUNTS PAYABLE	210460	SE	(1,671)	(24)	(419)	(126)	(267)	(724)	(110)	(1)	-
2320000 ACCOUNTS PAYABLE	211108	SO	0	0	0	0	0	0	0	0	-
2320000 ACCOUNTS PAYABLE	211112	SO	0	0	0	0	0	0	0	0	-
2320000 ACCOUNTS PAYABLE	211115	SO	0	0	0	0	0	0	0	0	-
2320000 ACCOUNTS PAYABLE	211116	SO	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
2320000 ACCOUNTS PAYABLE	215077	SO	(505)	(11)	(137)	(39)	(68)	(221)	(29)	(0)	-
2320000 ACCOUNTS PAYABLE	215078	SO	(1,288)	(28)	(350)	(99)	(174)	(563)	(74)	(0)	-
2320000 ACCOUNTS PAYABLE	215080	SO	(4,038)	(89)	(1,096)	(310)	(545)	(1,764)	(232)	(1)	-
2320000 ACCOUNTS PAYABLE	215082	SO	(50)	(1)	(14)	(4)	(7)	(22)	(3)	(0)	-
2320000 ACCOUNTS PAYABLE	215084	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000 ACCOUNTS PAYABLE	215085	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
2320000 ACCOUNTS PAYABLE	215086	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000 ACCOUNTS PAYABLE	215088	SO	6	0	2	0	1	3	0	0	-
2320000 ACCOUNTS PAYABLE	215095	SO	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
2320000 ACCOUNTS PAYABLE	215112	SO	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
2320000 ACCOUNTS PAYABLE	215116	SO	(19)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	-
2320000 ACCOUNTS PAYABLE	215350	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000 ACCOUNTS PAYABLE	215351	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000 ACCOUNTS PAYABLE	215356	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
2320000 ACCOUNTS PAYABLE	215357	SO	19	0	5	1	3	8	1	0	-
2320000 ACCOUNTS PAYABLE	215425	OTHER	(15)	-	-	-	-	-	-	-	(15)
2320000 ACCOUNTS PAYABLE	215439	SG	(2,988)	(46)	(777)	(236)	(437)	(1,314)	(176)	(1)	-
2320000 ACCOUNTS PAYABLE	235230	SE	(62)	(1)	(15)	(5)	(10)	(27)	(4)	(0)	-
2320000 ACCOUNTS PAYABLE	235599	SO	(971)	(21)	(264)	(75)	(131)	(424)	(56)	(0)	-
2320000 ACCOUNTS PAYABLE	240330	SO	(95)	(2)	(26)	(7)	(13)	(41)	(5)	(0)	-
<b>2320000 Total</b>			<b>(11,728)</b>	<b>(226)</b>	<b>(3,110)</b>	<b>(903)</b>	<b>(1,658)</b>	<b>(5,121)</b>	<b>(692)</b>	<b>(3)</b>	<b>(15)</b>
2533000 O DEF CR-MISC PPL	289517	SE	(6,634)	(96)	(1,665)	(499)	(1,060)	(2,876)	(435)	(2)	-
<b>2533000 Total</b>			<b>(6,634)</b>	<b>(96)</b>	<b>(1,665)</b>	<b>(499)</b>	<b>(1,060)</b>	<b>(2,876)</b>	<b>(435)</b>	<b>(2)</b>	<b>-</b>



**Cash Working Capital**  
 12 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2541050	FAS143 ARO REG LIAB	00111920	SE	(20)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	-
2541050	FAS143 ARO REG LIAB	111920	SE	20	0	5	1	3	9	1	0	-
<b>2541050 Total</b>				-	-	-	-	-	-	-	-	-
<b>Grand Total</b>				<b>15,152</b>	<b>542</b>	<b>5,831</b>	<b>1,598</b>	<b>2,557</b>	<b>9,076</b>	<b>1,119</b>	<b>3</b>	<b>(5,575)</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 15 Miscellaneous Rate Base**

*Page 1-8: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.15 – Miscellaneous Rate Base'*



**Miscellaneous Rate Base**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	SG	144,705	2,224	37,656	11,420	21,164	63,666	8,534	41	-
1140000	EL PLT ACQUIST ADJ	1140000	UT	11,764	-	-	-	-	11,764	-	-	-
<b>1140000 Total</b>				<b>156,468</b>	<b>2,224</b>	<b>37,656</b>	<b>11,420</b>	<b>21,164</b>	<b>75,430</b>	<b>8,534</b>	<b>41</b>	-
1149000	EL PLT ACQST ADJ-OTH	0	UT	-	-	-	-	-	-	-	-	-
<b>1149000 Total</b>				-	-	-	-	-	-	-	-	-
1150000	Ac Prov El Pt Acq Ad	1140000	SG	(128,417)	(1,973)	(33,418)	(10,135)	(18,781)	(56,500)	(7,573)	(36)	-
1150000	Ac Prov El Pt Acq Ad	1140000	UT	(1,294)	-	-	-	-	(1,294)	-	-	-
<b>1150000 Total</b>				<b>(129,712)</b>	<b>(1,973)</b>	<b>(33,418)</b>	<b>(10,135)</b>	<b>(18,781)</b>	<b>(57,795)</b>	<b>(7,573)</b>	<b>(36)</b>	-
1281000	Oth Special Funds-Pn	0	SO	4,465	99	1,212	343	603	1,951	257	1	-
<b>1281000 Total</b>				<b>4,465</b>	<b>99</b>	<b>1,212</b>	<b>343</b>	<b>603</b>	<b>1,951</b>	<b>257</b>	<b>1</b>	-
1651000	PREPAY-INSURANCE	132000	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132001	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132002	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132004	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132005	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132006	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132007	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	SO	2,311	51	627	177	312	1,010	133	0	-
1651000	PREPAY-INSURANCE	132009	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132010	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132011	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132012	SO	1,996	44	542	153	269	872	115	0	-
1651000	PREPAY-INSURANCE	132013	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132014	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132015	SG	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132016	SO	471	10	128	36	64	206	27	0	-
1651000	PREPAY-INSURANCE	132045	SO	208	5	57	16	28	91	12	0	-
1651000	PREPAY-INSURANCE	132050	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	SO	75	2	20	6	10	33	4	0	-
1651000	PREPAY-INSURANCE	132722	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132723	SO	-	-	-	-	-	-	-	-	-
<b>1651000 Total</b>				<b>5,061</b>	<b>112</b>	<b>1,374</b>	<b>389</b>	<b>683</b>	<b>2,211</b>	<b>291</b>	<b>1</b>	-
1652000	PREPAY-TAXES	132101	GPS	5,733	127	1,556	440	774	2,505	330	1	-
1652000	PREPAY-TAXES	132102	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132103	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132109	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132110	GPS	63	1	17	5	8	27	4	0	-
1652000	PREPAY-TAXES	132111	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132200	SO	0	0	0	0	0	0	0	0	-
1652000	PREPAY-TAXES	132901	OR	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132902	WA	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132903	UT	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132904	IDU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	WYU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	WYP	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132910	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132915	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132924	SO	520	12	141	40	70	227	30	0	-
1652000	PREPAY-TAXES	248050	SO	-	-	-	-	-	-	-	-	-
<b>1652000 Total</b>				<b>6,330</b>	<b>140</b>	<b>1,718</b>	<b>486</b>	<b>855</b>	<b>2,766</b>	<b>364</b>	<b>1</b>	-
1652100	PREPAY - OTHER	132040	SO	-	-	-	-	-	-	-	-	-
	PREPAID PENSION COSTS			-	-	-	-	-	-	-	-	-



**Miscellaneous Rate Base**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132095	SG	388	6	101	31	57	171	23	0	-
1652100	PREPAY - OTHER	132097	OTHER	9,367	-	-	-	-	-	-	-	9,367
1652100	PREPAY - OTHER	132098	OTHER	4,239	-	-	-	-	-	-	-	4,239
1652100	PREPAY - OTHER	132310	SO	89	2	24	7	12	39	5	0	-
1652100	PREPAY - OTHER	132320	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132580	SG	70	1	18	6	10	31	4	0	-
1652100	PREPAY - OTHER	132581	SG	11	0	3	1	2	5	1	0	-
1652100	PREPAY - OTHER	132601	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132602	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132603	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132604	SG	21	0	6	2	3	9	1	0	-
1652100	PREPAY - OTHER	132605	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132606	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132607	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132608	SG	24	0	6	2	3	10	1	0	-
1652100	PREPAY - OTHER	132620	SG	822	13	214	65	120	362	48	0	-
1652100	PREPAY - OTHER	132621	SG	326	5	85	26	48	143	19	0	-
1652100	PREPAY - OTHER	132622	SG	224	3	58	18	33	98	13	0	-
1652100	PREPAY - OTHER	132623	SG	43	1	11	3	6	19	3	0	-
1652100	PREPAY - OTHER	132625	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132630	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132650	SO	3,306	73	897	254	446	1,444	190	1	-
1652100	PREPAY - OTHER	132700	GPS	30	1	8	2	4	13	2	0	-
1652100	PREPAY - OTHER	132701	GPS	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132705	SG	244	4	64	19	36	107	14	0	-
1652100	PREPAY - OTHER	132735	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132740	SG	67	1	17	5	10	29	4	0	-
1652100	PREPAY - OTHER	132745	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132750	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132755	SG	121	2	31	10	18	53	7	0	-
1652100	PREPAY - OTHER	132825	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132831	SG	984	15	256	78	144	433	58	0	-
1652100	PREPAY - OTHER	132900	SE	72	1	18	5	12	31	5	0	-
1652100	PREPAY - OTHER	132900	SO	941	21	255	72	127	411	54	0	-
1652100	PREPAY - OTHER	132901	OR	2,110	-	2,110	-	-	-	-	-	-
1652100	PREPAY - OTHER	132902	WA	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	UT	3,353	-	-	-	-	3,353	-	-	-
1652100	PREPAY - OTHER	132904	IDU	268	-	-	-	-	-	268	-	-
1652100	PREPAY - OTHER	132905	WYP	135	-	-	-	135	-	-	-	-
1652100	PREPAY - OTHER	132908	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132909	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132910	SO	10,815	239	2,936	830	1,460	4,726	622	2	-
1652100	PREPAY - OTHER	132920	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132921	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132924	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132926	SE	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132998	SE	(68)	(1)	(17)	(5)	(11)	(30)	(4)	(0)	-
1652100	PREPAY - OTHER	132999	SO	(1,124)	(25)	(305)	(86)	(152)	(491)	(65)	(0)	-
1652100	PREPAY - OTHER	134000	SO	1,193	26	324	92	161	521	69	0	-
1652100	PREPAY - OTHER	182200	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	182600	SE	-	-	-	-	-	-	-	-	-
<b>1652100 Total</b>				<b>38,069</b>	<b>389</b>	<b>7,120</b>	<b>1,435</b>	<b>2,683</b>	<b>11,489</b>	<b>1,342</b>	<b>4</b>	<b>13,607</b>



**Miscellaneous Rate Base**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1653000	PREPAY-INTEREST	132301	SO	-	-	-	-	-	-	-	-	-
<b>1653000 Total</b>	DOMESTIC COMMERCIAL PAPER											
1655000	PREPAY-COAL MIN EX	132400	SE	-	-	-	-	-	-	-	-	-
<b>1655000 Total</b>	PREPAID - TAXES											
2281000	ACC PROV-PROP INS	288700	OR	-	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288712	OR	9,777	9,777	9,777	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288714	IDU	(833)	(833)	-	-	-	-	(833)	-	-
2281000	ACC PROV-PROP INS	288715	UT	(7,461)	(7,461)	-	-	-	(7,461)	-	-	-
2281000	ACC PROV-PROP INS	288716	WYP	(946)	(946)	-	(946)	-	-	-	-	-
2281000	ACC PROV-PROP INS	288749	OTHER	(9,720)	(9,720)	-	-	-	-	-	-	(9,720)
<b>2281000 Total</b>	Regl - Insurance Reserves - Reclass			<b>(9,183)</b>		<b>9,777</b>		<b>(946)</b>	<b>(7,461)</b>	<b>(833)</b>		<b>(9,720)</b>
2281100	PROP INS-THERMAL	280301	SO	-	-	-	-	-	-	-	-	-
<b>2281100 Total</b>	ACC. PROV. PROP INS. - THERMAL											
2281200	ACC PRV-INS-T&D LN	280290	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280302	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280307	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280308	SO	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280311	SO	-	-	-	-	-	-	-	-	-
<b>2281200 Total</b>	Accum Prov For Prop Ins - Pac Power T&D											
2281300	AC PRV-INS-T&D SUB	280303	SO	-	-	-	-	-	-	-	-	-
<b>2281300 Total</b>	ACC. PROV. PROP INS. - T&D SUBS											
2281400	ACC PRV-INS-GEN PL	280304	SO	-	-	-	-	-	-	-	-	-
<b>2281400 Total</b>	Accum Prov For Prop Ins - General Plt											
2281800	ACC PRV-INS-HYDRO	280305	SO	-	-	-	-	-	-	-	-	-
<b>2281800 Total</b>	Accum Prov For Property Ins - Hydro Prod											
2281900	ACC PRV-INS-VEHICL	280306	SO	-	-	-	-	-	-	-	-	-
<b>2281900 Total</b>	Accum Prov For Prop Ins-Vehicle Accident											
2282000	ACCM PRV INJRS&DMG	288700	OR	-	-	-	-	-	-	-	-	-
<b>2282000 Total</b>	Reg Liab - OR Injuries & Damages Reserve											
2282100	ACC PRV IN & DAMAG	0	SO	-	-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG	280311	SO	(14,441)	(319)	(3,920)	(1,109)	(1,950)	(6,310)	(830)	(3)	(3)
<b>2282100 Total</b>	ACC. PROV. I & D - EXCL. AUTO			<b>(14,441)</b>	<b>(319)</b>	<b>(3,920)</b>	<b>(1,109)</b>	<b>(1,950)</b>	<b>(6,310)</b>	<b>(830)</b>	<b>(3)</b>	<b>(3)</b>
2282200	ACC PRV I & D AUTO	280312	SO	-	-	-	-	-	-	-	-	-
<b>2282200 Total</b>	ACC. PROV. I & D - AUTO											
2282300	ACC PROV I&D-CONST	280313	SO	-	-	-	-	-	-	-	-	-
<b>2282300 Total</b>	ACC. PROV. I&D - CONST.											
2282400	ACCUM PRV FR I&D-OR	288700	OR	(8,711)	-	(8,711)	-	-	-	-	-	-
<b>2282400 Total</b>	Reg Liab - OR Injuries & Damages Reserve			<b>(8,711)</b>		<b>(8,711)</b>						
2282500	Acc Prov I&D-Insur	116925	SO	-	-	-	-	-	-	-	-	-
<b>2282500 Total</b>	Insurance Reimbursements Receivable I&D											
2283000	PEN/BENFT-SICK	187240	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280319	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280349	SO	(1,653)	(37)	(449)	(127)	(223)	(722)	(95)	(0)	(0)
<b>2283000 Total</b>	SUPPL. PENSION BENEFITS (RETIRE ALLOW)			<b>(1,653)</b>	<b>(37)</b>	<b>(449)</b>	<b>(127)</b>	<b>(223)</b>	<b>(722)</b>	<b>(95)</b>	<b>(0)</b>	<b>(0)</b>
2283400	POST-RETIREMENT BEN	280321	SO	-	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280329	SO	22,389	495	6,077	1,719	3,023	9,783	1,287	5	5
2283400	POST-RETIREMENT BEN	280440	SO	(5,429)	(120)	(1,474)	(417)	(733)	(2,372)	(312)	(1)	(1)
2283400	POST-RETIREMENT BEN	280454	SO	5,429	120	1,474	417	733	2,372	312	1	1
2283400	POST-RETIREMENT BEN	280455	SO	(149)	(3)	(40)	(11)	(20)	(65)	(9)	(0)	(0)
2283400	POST-RETIREMENT BEN	280456	SO	(16,960)	(375)	(4,604)	(1,302)	(2,290)	(7,410)	(975)	(3)	(3)
2283400	POST-RETIREMENT BEN	280457	SO	(5,429)	(120)	(1,474)	(417)	(733)	(2,372)	(312)	(1)	(1)



**Miscellaneous Rate Base**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2283400	POST-RETIREMENT BEN	280459	SO	-	-	-	-	-	-	-	-	-
<b>2283400 Total</b>				<b>(149)</b>	<b>(3)</b>	<b>(40)</b>	<b>(11)</b>	<b>(20)</b>	<b>(65)</b>	<b>(9)</b>	<b>(0)</b>	-
2283500	PENSIONS	280340	SO	-	-	-	-	-	-	-	-	-
2283500	PENSIONS	280350	SO	(612)	(14)	(166)	(47)	(83)	(268)	(35)	(0)	-
2283500	PENSIONS	280355	SO	(97,531)	(2,158)	(26,475)	(7,488)	(13,168)	(42,615)	(5,607)	(20)	-
2283500	PENSIONS	280365	SO	613	14	166	47	83	268	35	0	-
<b>2283500 Total</b>				<b>(97,530)</b>	<b>(2,158)</b>	<b>(26,475)</b>	<b>(7,488)</b>	<b>(13,168)</b>	<b>(42,615)</b>	<b>(5,607)</b>	<b>(20)</b>	-
2284100	AC MIS OP PR-OTHER	284901	SE	-	-	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	SG	(480)	(7)	(125)	(38)	(70)	(211)	(28)	(0)	-
<b>2284100 Total</b>				<b>(480)</b>	<b>(7)</b>	<b>(125)</b>	<b>(38)</b>	<b>(70)</b>	<b>(211)</b>	<b>(28)</b>	<b>(0)</b>	-
2284200	ACC PRV DECOM-TRJN	284910	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284911	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284912	TROJD	-	-	-	-	-	-	-	-	-
<b>2284200 Total</b>				-	-	-	-	-	-	-	-	-
2300000	ASSET RETIREMENT OBL	284918	TROJD	(2,967)	(45)	(767)	(232)	(441)	(1,302)	(178)	(1)	-
<b>2300000 Total</b>				<b>(2,967)</b>	<b>(45)</b>	<b>(767)</b>	<b>(232)</b>	<b>(441)</b>	<b>(1,302)</b>	<b>(178)</b>	<b>(1)</b>	-
2530000	OTHER DEF CREDITS	289005	IDU	(60)	-	-	-	-	-	(60)	-	-
2530000	OTHER DEF CREDITS	289005	OR	(1,213)	-	(1,213)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	CA	(239)	(239)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	WYU	-	-	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UT	(871)	-	-	-	-	(871)	-	-	-
2530000	OTHER DEF CREDITS	289005	WA	(313)	-	-	(313)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	WYP	(149)	-	-	(149)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OTHER	-	-	-	-	-	-	-	-	-
<b>2530000 Total</b>				<b>(2,845)</b>	<b>(239)</b>	<b>(1,213)</b>	<b>(313)</b>	<b>(149)</b>	<b>(871)</b>	<b>(60)</b>	-	-
2532500	DEFERRED HEDGE ACCT	289301	SE	-	-	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	SE	-	-	-	-	-	-	-	-	-
<b>2532500 Total</b>				-	-	-	-	-	-	-	-	-
2533500	OTH DEF CR-PEN & BEN	280370	SE	(115,119)	(1,674)	(28,897)	(8,654)	(18,396)	(49,911)	(7,549)	(37)	-
<b>2533500 Total</b>				<b>(115,119)</b>	<b>(1,674)</b>	<b>(28,897)</b>	<b>(8,654)</b>	<b>(18,396)</b>	<b>(49,911)</b>	<b>(7,549)</b>	<b>(37)</b>	-
2539900	OTH DEF CR - OTHER	0	SE	(5,006)	(73)	(1,257)	(376)	(800)	(2,171)	(328)	(2)	-
2539900	OTH DEF CR - OTHER	0	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2539900	OTH DEF CR - OTHER	230155	CA	(20)	(20)	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288608	SO	(8,029)	(178)	(2,180)	(616)	(1,084)	(3,508)	(462)	(2)	-
2539900	OTH DEF CR - OTHER	288609	SO	(5,104)	(113)	(1,386)	(392)	(689)	(2,230)	(293)	(1)	-
2539900	OTH DEF CR - OTHER	288612	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288614	SO	(1,285)	(28)	(349)	(99)	(174)	(562)	(74)	(0)	-
2539900	OTH DEF CR - OTHER	288616	SO	(684)	(15)	(186)	(53)	(92)	(299)	(39)	(0)	-
2539900	OTH DEF CR - OTHER	288618	SO	(283)	(6)	(77)	(22)	(38)	(124)	(16)	(0)	-
2539900	OTH DEF CR - OTHER	288620	SO	(331)	(7)	(90)	(25)	(45)	(145)	(19)	(0)	-
2539900	OTH DEF CR - OTHER	288621	SO	(9)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
2539900	OTH DEF CR - OTHER	288622	SO	(755)	(17)	(205)	(58)	(102)	(330)	(43)	(0)	-
2539900	OTH DEF CR - OTHER	288623	SO	(2,949)	(65)	(801)	(226)	(398)	(1,289)	(170)	(1)	-
2539900	OTH DEF CR - OTHER	288624	SO	(684)	(15)	(186)	(53)	(92)	(299)	(39)	(0)	-
2539900	OTH DEF CR - OTHER	288625	SO	(1,408)	(31)	(382)	(108)	(190)	(615)	(81)	(0)	-
2539900	OTH DEF CR - OTHER	288626	SO	(797)	(18)	(216)	(61)	(108)	(348)	(46)	(0)	-
2539900	OTH DEF CR - OTHER	288627	SO	(4,056)	(90)	(1,101)	(311)	(548)	(1,772)	(233)	(1)	-
2539900	OTH DEF CR - OTHER	288628	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
2539900	OTH DEF CR - OTHER	288629	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288630	SO	(711)	(16)	(193)	(55)	(96)	(311)	(41)	(0)	-
2539900	OTH DEF CR - OTHER	288631	SO	-	-	-	-	-	-	-	-	-



**Miscellaneous Rate Base**  
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 Allocation Method - Factor 2020 Protocol  
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Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288632	SO	(287)	(6)	(78)	(22)	(39)	(125)	(17)	(0)	-
2539900	OTH DEF CR - OTHER	288633	SO	(2,392)	(53)	(649)	(184)	(323)	(1,045)	(138)	(0)	-
2539900	OTH DEF CR - OTHER	288634	SO	(241)	(5)	(65)	(18)	(32)	(105)	(14)	(0)	-
2539900	OTH DEF CR - OTHER	288636	SO	(155)	(3)	(42)	(12)	(21)	(68)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	288637	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288638	SO	(2,450)	(54)	(665)	(188)	(331)	(1,071)	(141)	(0)	-
2539900	OTH DEF CR - OTHER	288639	SO	(606)	(13)	(164)	(47)	(82)	(265)	(35)	(0)	-
2539900	OTH DEF CR - OTHER	288640	SO	(1,933)	(43)	(525)	(148)	(261)	(845)	(111)	(0)	-
2539900	OTH DEF CR - OTHER	288642	SO	(160)	(4)	(43)	(12)	(22)	(70)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	288644	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288645	SO	(720)	(16)	(195)	(55)	(97)	(315)	(41)	(0)	-
2539900	OTH DEF CR - OTHER	288646	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288648	SO	(114)	(3)	(31)	(9)	(15)	(50)	(7)	(0)	-
2539900	OTH DEF CR - OTHER	288649	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288650	SO	(474)	(10)	(129)	(36)	(64)	(207)	(27)	(0)	-
2539900	OTH DEF CR - OTHER	288651	SO	(40)	(1)	(11)	(3)	(5)	(18)	(2)	(0)	-
2539900	OTH DEF CR - OTHER	288652	SO	(40)	(1)	(11)	(3)	(5)	(18)	(2)	(0)	-
2539900	OTH DEF CR - OTHER	288653	SO	(1,855)	(41)	(504)	(142)	(250)	(811)	(107)	(0)	-
2539900	OTH DEF CR - OTHER	288654	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288655	SO	(1,857)	(41)	(504)	(143)	(251)	(812)	(107)	(0)	-
2539900	OTH DEF CR - OTHER	288656	SO	(13,316)	(295)	(3,615)	(1,022)	(1,798)	(5,819)	(766)	(3)	-
2539900	OTH DEF CR - OTHER	288658	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288660	SO	(1,411)	(31)	(383)	(108)	(190)	(616)	(81)	(0)	-
2539900	OTH DEF CR - OTHER	288662	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288664	SO	(106)	(2)	(29)	(8)	(14)	(46)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288666	SO	(371)	(8)	(101)	(28)	(50)	(162)	(21)	(0)	-
2539900	OTH DEF CR - OTHER	288668	SO	(97)	(2)	(26)	(7)	(13)	(43)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288675	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288676	SO	(616)	(14)	(167)	(47)	(83)	(269)	(35)	(0)	-
2539900	OTH DEF CR - OTHER	288677	SO	(64)	(1)	(17)	(5)	(9)	(28)	(4)	(0)	-
2539900	OTH DEF CR - OTHER	289025	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	SG	(320)	(5)	(83)	(25)	(47)	(141)	(19)	(0)	-
2539900	OTH DEF CR - OTHER	289341	SE	(7,493)	(109)	(1,881)	(563)	(1,197)	(3,249)	(491)	(2)	-
2539900	OTH DEF CR - OTHER	289520	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	SE	5,006	73	1,257	376	800	2,171	328	2	-
2539900	OTH DEF CR - OTHER	289530	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289540	SG	(6,457)	(99)	(1,680)	(510)	(944)	(2,841)	(381)	(2)	-
2539900	OTH DEF CR - OTHER	289904	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289910	WYP	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	SG	(1,008)	(15)	(262)	(80)	(147)	(444)	(59)	(0)	-
2539900	OTH DEF CR - OTHER	289914	SG	(2,074)	(32)	(540)	(164)	(303)	(913)	(122)	(1)	-
2539900	OTH DEF CR - OTHER	289915	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289917	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289924	OTHER	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289925	SG	(8,961)	(138)	(2,332)	(707)	(1,311)	(3,942)	(528)	(3)	-
2539900	OTH DEF CR - OTHER	289955	SG	(2,626)	(40)	(683)	(207)	(384)	(1,155)	(155)	(1)	-





**Miscellaneous Rate Base**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Utah	Wyoming	Wash	Oregon	Calif	Total	Alloc	Other	Idaho	FERC	Other
2540000	REGULATORY LIAB	288188							OTHER				
2540000	REGULATORY LIAB	288189							OTHER				
2540000	REGULATORY LIAB	288195							OTHER				
2540000	REGULATORY LIAB	288211					(7,484)		CA				
2540000	REGULATORY LIAB	288212					(13,615)		IDU				
2540000	REGULATORY LIAB	288214			(27,137)				WA		(13,615)		
2540000	REGULATORY LIAB	288215					(51,621)		WYP				
2540000	REGULATORY LIAB	288216					(7,188)		UT				
2540000	REGULATORY LIAB	288231					(3,535)		OTHER				(3,535)
2540000	REGULATORY LIAB	288232					(29,801)		OTHER				(29,801)
2540000	REGULATORY LIAB	288240					(7,842)		OTHER				(7,842)
2540000	REGULATORY LIAB	288241							OTHER				
2540000	REGULATORY LIAB	288242							OTHER				
2540000	REGULATORY LIAB	288243					(6,672)		OTHER				(6,672)
2540000	REGULATORY LIAB	288244							OTHER				
2540000	REGULATORY LIAB	288245					(334)		OTHER				(334)
2540000	REGULATORY LIAB	288246					(174)		OTHER				(174)
2540000	REGULATORY LIAB	288247					(17)		OTHER				(17)
2540000	REGULATORY LIAB	288250							UT				
2540000	REGULATORY LIAB	288281					(5,097)		OTHER				(5,097)
2540000	REGULATORY LIAB	288282					(903)		OTHER				(903)
2540000	REGULATORY LIAB	288283					(50,328)		OTHER				(50,328)
2540000	REGULATORY LIAB	288284					(2,645)		OTHER				(2,645)
2540000	REGULATORY LIAB	288285					(8,734)		OTHER				(8,734)
2540000	REGULATORY LIAB	288286					(4,996)		OTHER				(4,996)
2540000	REGULATORY LIAB	288290					232		OTHER				232
2540000	REGULATORY LIAB	288295					3,318		OTHER				3,318
2540000	REGULATORY LIAB	288400							OTHER				
2540000	REGULATORY LIAB	288405					(4,610)		OTHER				(4,610)
2540000	REGULATORY LIAB	288411					(33,340)		WA				
2540000	REGULATORY LIAB	288412					(5,868)		OTHER				(5,868)
2540000	REGULATORY LIAB	288413					6		WA				
2540000	REGULATORY LIAB	288415							SE				
2540000	REGULATORY LIAB	288420					716		OTHER				716
2540000	REGULATORY LIAB	288421							OTHER				
2540000	REGULATORY LIAB	288422					(3,215)		OTHER				(3,215)
2540000	REGULATORY LIAB	288423					2,245		OTHER				2,245
2540000	REGULATORY LIAB	288424					(900)		OTHER				(900)
2540000	REGULATORY LIAB	288425							OTHER				
2540000	REGULATORY LIAB	288435							OTHER				
2540000	REGULATORY LIAB	288443					12		OTHER				12
2540000	REGULATORY LIAB	288444					18		OTHER				18
2540000	REGULATORY LIAB	288445							OTHER				
2540000	REGULATORY LIAB	288446							OTHER				
2540000	REGULATORY LIAB	288453					(10)		OTHER				(10)
2540000	REGULATORY LIAB	288454					(237)		OTHER				(237)
2540000	REGULATORY LIAB	288455							OTHER				
2540000	REGULATORY LIAB	288456					(17)		OTHER				(17)
2540000	REGULATORY LIAB	288459					(108)		OTHER				(108)
2540000	REGULATORY LIAB	288463					4,006		OTHER				4,006
2540000	REGULATORY LIAB	288464							OTHER				
2540000	REGULATORY LIAB	288465					6,620		OTHER				6,620



**Miscellaneous Rate Base**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB	288466	Regl - WY Def Exc NPC - Recl to Curr		-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass		(2,810)	-	-	-	-	-	-	(2,810)	
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Recl		-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Recl		-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Recl		-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Recl		-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr		623	-	-	-	-	-	-	623	
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr		16,810	-	-	-	-	-	-	16,810	
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1.149 Balance Recl		-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl		(623)	-	-	-	-	-	-	(623)	
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl		(23,838)	-	-	-	-	-	-	(23,838)	
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Recl	OTHER	(0)	-	-	-	-	-	-	(0)	
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Recl to Current	OTHER	2,461	-	-	-	-	-	-	2,461	
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Recl	OTHER	(2,345)	-	-	-	-	-	-	(2,345)	
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Recl to Current	OTHER	1,256	-	-	-	-	-	-	1,256	
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Recl	OTHER	(1,288)	-	-	-	-	-	-	(1,288)	
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Recl to Current	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Recl	OTHER	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Recl to Current	OTHER	5,192	-	-	-	-	-	-	5,192	
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Recl	OTHER	(16,674)	-	-	-	-	-	-	(16,674)	
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Recl to Current	OTHER	3,375	-	-	-	-	-	-	3,375	
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Recl	OTHER	(3,675)	-	-	-	-	-	-	(3,675)	
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Recl to Current	OTHER	488	-	-	-	-	-	-	488	
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Recl	OTHER	(488)	-	-	-	-	-	-	(488)	
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(2,767)	(2,767)	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(7,186)	-	-	-	-	(7,186)	-	-	
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(31,390)	(31,390)	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(7,572)	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(17,590)	-	-	(17,590)	-	-	-	-	
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(55,443)	-	-	(55,443)	-	-	-	-	
2540000	REGULATORY LIAB	288937	Reg Liab - Protected PP&E EDIT - U FERC	FERC	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(1,492)	(1,492)	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(3,503)	-	-	-	-	(3,503)	-	-	
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(17,283)	(17,283)	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(30,370)	-	-	(30,370)	-	-	-	-	
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(4,495)	-	(4,495)	-	-	-	-	-	
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(9,963)	-	(9,963)	-	-	-	-	-	
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	9,598	-	-	-	-	-	-	9,598	
<b>2540000 Total</b>					<b>(549,066)</b>	<b>(12,884)</b>	<b>(59,973)</b>	<b>(74,755)</b>	<b>(91,321)</b>	<b>(93,619)</b>	<b>(25,932)</b>	<b>(17)</b>	<b>(190,565)</b>
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	(2,402)	(37)	(621)	(188)	(357)	(1,054)	(145)	(1)	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	257	-	-	257	-	-	-	-	-
<b>2541050 Total</b>					<b>(2,145)</b>	<b>(37)</b>	<b>(621)</b>	<b>69</b>	<b>(357)</b>	<b>(1,054)</b>	<b>(145)</b>	<b>(1)</b>	<b>-</b>
<b>Grand Total</b>					<b>(808,969)</b>	<b>(18,120)</b>	<b>(128,522)</b>	<b>(95,308)</b>	<b>(131,784)</b>	<b>(205,418)</b>	<b>(43,051)</b>	<b>(87)</b>	<b>(186,679)</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 16 Regulatory Assets**

*Page 1-33: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.16 – Weatherization Regulatory Assets'*



**Regulatory Assessts**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	OTHER	1,012	-	-	-	-	-	-	-	1,012
1242000	PAC PWR-INT FREE LN	UT	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	WA	-	-	-	7	-	-	-	-	-
<b>1242000 Total</b>			<b>1,019</b>			<b>7</b>					<b>1,012</b>
1242100	PAC PWR-5 YR LOAN	OTHER	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	CA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	UT	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	WA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	WYP	-	-	-	-	-	-	-	-	-
<b>1242100 Total</b>											
1242300	IDAHO-INT FREE LOAN	IDU	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	OTHER	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	CA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	UT	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	WA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	WYP	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	WYU	-	-	-	-	-	-	-	-	-
<b>1242300 Total</b>											
1243000	OR 6-1/2% WEATH LOAN	OTHER	-	-	-	-	-	-	-	-	-
<b>1243000 Total</b>											
1243100	CAL-VAR WEATHER LOAN	OR	-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	CA	-	-	-	-	-	-	-	-	-
<b>1243100 Total</b>											
1243200	OR-VAR WEATHER LOANS	OR	0	-	0	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	OTHER	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	UT	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	WA	(0)	-	(0)	-	-	-	-	-	-
<b>1243200 Total</b>					<b>0</b>						
1243300	WTHR LOAN W/BETC(OR)	OR	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	OTHER	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	UT	-	-	-	-	-	-	-	-	-
<b>1243300 Total</b>											
1243400	OR EXPERIMENTAL LOAN	OTHER	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	UT	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	WA	-	-	-	-	-	-	-	-	-
<b>1243400 Total</b>											
1243500	WA 12% 12-MONTH LOAN	OTHER	-	-	-	-	-	-	-	-	-
<b>1243500 Total</b>											
1244100	ENERGY FINANSWER	IDU	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1244100	ENERGY FINANSWER	UT	8	-	-	-	-	8	-	-	-
1244100	ENERGY FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	WYP	-	-	-	-	-	-	-	-	-
<b>1244100 Total</b>			<b>8</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>8</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
1244200	PACIFIC ENVIRONMENT	OR	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIRONMENT	OTHER	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIRONMENT	WA	-	-	-	-	-	-	-	-	-
<b>1244200 Total</b>											
1244300	INDUSTRIAL FINANSWR	OTHER	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIAL FINANSWR	CA	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIAL FINANSWR	UT	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIAL FINANSWR	WA	-	-	-	-	-	-	-	-	-
<b>1244300 Total</b>											



**Regulatory Assests**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	HOME COMFORT	HOME COMFORT	FERC Secondary Acct	HOME COMFORT	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244500	0	HOME COMFORT	0	HOME COMFORT	OR	-	-	-	-	-	-	-	-	-
1244500	0	HOME COMFORT	0	HOME COMFORT	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244500	0	HOME COMFORT	0	HOME COMFORT	CA	6	-	-	-	-	-	-	-	-
1244500	0	HOME COMFORT	0	HOME COMFORT	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1244500	0	HOME COMFORT	0	HOME COMFORT	UT	-	-	-	-	-	-	-	-	-
1244500	0	HOME COMFORT	0	HOME COMFORT	WA	-	-	-	-	-	-	-	-	-
<b>1244500 Total</b>						<b>0</b>	<b>6</b>	<b>(1)</b>	<b>(0)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>
1244900	0	FINANSWER 12,000	0	FINANSWER 12,000	MT	-	-	-	-	-	-	-	-	-
1244900	0	FINANSWER 12,000	0	FINANSWER 12,000	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244900	0	FINANSWER 12,000	0	FINANSWER 12,000	CA	-	-	-	-	-	-	-	-	-
1244900	0	FINANSWER 12,000	0	FINANSWER 12,000	UT	1	-	-	-	-	1	-	-	-
1244900	0	FINANSWER 12,000	0	FINANSWER 12,000	WA	-	-	-	-	-	-	-	-	-
1244900	0	FINANSWER 12,000	0	FINANSWER 12,000	WYU	-	-	-	-	-	-	-	-	-
<b>1244900 Total</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>(1)</b>
1245300	0	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	(20)	-	-	-	-	-	-	-	(20)
1245300	0	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	-	-	-	-	-	-	-
<b>1245300 Total</b>						<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20)</b>
1245400	0	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	-	-	-	-	-	-	-	4
1245400	0	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	-	-	-	-	-	-	-	-	-
1245400	0	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	(4)	-	-	-	-	(4)	-	-	-
<b>1245400 Total</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4)</b>	<b>-</b>	<b>-</b>	<b>4</b>
1247000	0	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	-	-	-	-	-	-	-	-	-
1247000	0	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	-	-	-	-	-	-	-	-	-
1247000	0	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	-	-	-	-	-	-	-	-	-
1247000	0	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	-	-	-	-	0	-	-	-
1247000	0	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	-	-	-	-	-	-	-	-	-
1247000	0	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	-	-	-	-	-	-	-	-	-
1247000	0	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	-	-	-	-	-	-	-	-	-
<b>1247000 Total</b>						<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
1247100	0	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	(0)	-	-	-	-	-	-	-	(0)
<b>1247100 Total</b>						<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
1247500	0	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	-	-	-	-	-	-	-	-	-
1247500	0	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	-	-	-	-	-	-	-	-	-
<b>1247500 Total</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1249000	0	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-	-	-	-	-	-	-	-	-
1249000	0	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(240)	-	-	-	-	-	-	-	(240)
1249000	0	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	-	-	-	-	-	-	-	-	-
1249000	0	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	-	-	-	-	-	-	-	-	-
1249000	0	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-	-	-	-	-	-	-	-	-
1249000	0	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(3)	-	-	(3)	-	-	-	-	-
1249000	0	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	-	-	-	-	-	-	-	-
1249000	0	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	-	-	-	-	-	-	-	-
<b>1249000 Total</b>						<b>(243)</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(240)</b>
1822200	111494	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	-	-	-	-	-	-	-	-	-
1822200	111495	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN, CR/DECOMM"	TROJD	-	-	-	-	-	-	-	-	-
1822200	185801	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	-	-	-	-	-	-	-	-	-
1822200	185802	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	-	-	-	-	-	-	-	-	-
1822200	185803	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	-	-	-	-	-	-	-	-	-
1822200	185804	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	-	-	-	-	-	-	-	-	-
1822200	185805	UNRECOVER-TROJAN	185805	UNRECOVD PLANT - TROJAN-WESTHOUSE	TROJP	-	-	-	-	-	-	-	-	-
<b>1822200 Total</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(240)</b>
1822230	111496	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	-	-	-	-	-	-	-	-	-
1822230	185808	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	-	-	-	-	-	-	-	-	-
<b>1822230 Total</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1822240	111497	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	-	-	-	-	-	-	-	-	-



**Regulatory Assessts**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	UNRECOVER-OR GEN	FERC Secondary Acct	UNREC PLANT TROJAN - OR	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	-	-	-	-	-	-	-	-	-
<b>1822240 Total</b>					-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-
<b>1822410 Total</b>					-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-	-
<b>1822600 Total</b>					-	-	-	-	-	-	-	-	-
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	-	-	-	-	-	-	-	-	-
<b>1822700 Total</b>					-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	(68)	(68)	-	-	-	-	(68)	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(15,870)	(15,870)	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	(923)	(923)	-	-	(923)	-	-	-	-
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE _DALE ESLINGER-CASPER	OTHER	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	-	-	-	-	-	-	-	-	-
<b>1823000 Total</b>					(16,861)	(16,861)	-	-	(923)	-	(68)	-	(15,870)
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	-	-	-	-	-	-	-	-	-
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	-	-	-	-	-	-	-	-	-
<b>1823020 Total</b>					-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-



**Regulatory Assests**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	OR D/R ACC	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823040	OR D/R ACC	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
<b>1823040 Total</b>				-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	FAS 106 REGULATORY ASSET - WYP	WYP	-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	FAS 106 REGULATORY - WYU	WYU	-	-	-	-	-	-	-	-	-
<b>1823106 Total</b>				-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	FAS 109 - WA FLOWTHROUGH	WA	-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	Contra FAS 158/109	SO	-	-	-	-	-	-	-	-	-
<b>1823109 Total</b>				-	-	-	-	-	-	-	-	-
1823150	FAS143 ARO REG ASSET	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	-	-	-	-	-	-	-	-	-
<b>1823150 Total</b>				-	-	-	-	-	-	-	-	-
1823600	P & M ARBITRATION	PITTSBERG - MIDWAY ARBITRATION	SE	-	-	-	-	-	-	-	-	-
<b>1823600 Total</b>				-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra M&S - Deer Creek Mine M&S	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra Ppd - Deer Creek Ppd Royalties	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra PP&E - Deer Creek EPIS	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra PP&E - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra PP&E A/D - Deer Creek EPIS A/D	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra PP&E A/D - Deer Creek Intang A/D	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra PP&E - Deer Creek CWIP	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra PP&E - Deer Creek PS&I	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-Elec Pit In Svc	SE	69,504	1,011	17,446	5,225	11,107	30,134	4,558	23	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	271	81	172	467	71	0	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-CWIP	SE	3,960	58	994	298	633	1,717	260	1	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-PS&I	SE	1,614	23	405	121	258	700	106	1	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	144	2,486	744	1,582	4,293	649	3	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	350	-	350	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	15	41	6	0	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM PP&E-To Joint Owners	SE	(4,699)	(68)	(1,180)	(353)	(751)	(2,037)	(308)	(2)	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(2,252)	-	(2,252)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(79,223)	(1,152)	(19,886)	(5,956)	(12,660)	(34,348)	(5,195)	(26)	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,230	1,230	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281	-	-	-	-	281	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	5,516	-	-	5,516	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	2,557	-	-	-	2,557	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek Mine ARO	SE	6,534	95	1,640	491	1,044	2,833	428	2	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek Mine M&S	SE	4,492	65	1,128	338	718	1,948	295	1	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	212	63	135	365	55	0	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-Recovery Royalties	SE	7,493	109	1,881	563	1,197	3,249	491	2	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM Closure-Royalties Amortz	WYU	(714)	-	-	-	(714)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	405	121	258	699	106	1	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-Nonunion Severance	SE	2,500	36	628	188	399	1,084	164	1	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-Misc Closure Costs	SE	44,916	653	11,275	3,377	7,178	19,474	2,945	15	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM Closure-To Joint Owners	SE	(2,823)	(41)	(709)	(212)	(451)	(1,224)	(185)	(1)	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	5,042	-	-	-	-	5,042	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,284)	-	-	-	(10,284)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	43	748	224	476	1,291	195	1	-
1823700	OTH REGA-ENERGY WEST	Contra Reg Asset-Deer Creek Aband	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,332)	(1,332)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	(924)	-	-	-	(924)	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra Reg Asset-Deer Creek Aband-WA	WA	(5,975)	-	-	(5,975)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra Reg Asset-Deer Creek Aband-WY	WYU	(376)	-	-	-	(376)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,121)	(1,121)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(1,718)	-	-	-	-	-	(1,718)	-	-



**Regulatory Assests**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	OR	(8,284)	-	(8,284)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(2,656)	-	-	-	-	(2,656)	-	-	-
1823700	OTH REGA-ENERGY WEST	WA	(5,029)	-	-	(5,029)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	WYP	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(1,734)	-	-	-	-	(1,734)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(107)	-	-	-	(107)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	(983)	-	-	-	-	-	(983)	-	-
1823700	OTH REGA-ENERGY WEST	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(6,244)	-	-	-	-	(6,244)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(419)	-	-	-	(419)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	UT	(5,551)	-	-	-	-	(5,551)	-	-	-
1823700	OTH REGA-ENERGY WEST	WYU	(343)	-	-	-	(343)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	IDU	(179)	-	-	-	-	(179)	-	-	-
1823700	OTH REGA-ENERGY WEST	OR	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	WYP	107	-	-	-	107	-	-	-	-
1823700	OTH REGA-ENERGY WEST	WYP	365	-	-	-	365	-	-	-	-
1823700	OTH REGA-ENERGY WEST	WYP	300	-	-	-	300	-	-	-	-
1823700	OTH REGA-ENERGY WEST	SE	115,119	1,674	28,897	8,654	18,396	49,911	7,549	37	-
1823700	OTH REGA-ENERGY WEST	OTHER	(4,753)	-	-	-	-	-	-	-	(4,753)
1823700	OTH REGA-ENERGY WEST	OTHER	(1,805)	-	-	-	-	-	-	-	(1,805)
1823700	OTH REGA-ENERGY WEST	OTHER	(8,097)	-	-	-	-	-	-	-	(8,097)
1823700	OTH REGA-ENERGY WEST	OTHER	-	-	-	-	-	-	-	-	-
<b>1823700 Total</b>			<b>130,762</b>	<b>1,480</b>	<b>36,477</b>	<b>8,487</b>	<b>20,792</b>	<b>68,810</b>	<b>9,310</b>	<b>61</b>	<b>(14,654)</b>
1823870	DEFERRED PENSION	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	SO	457,219	10,116	124,111	35,105	61,731	199,779	26,284	92	-
1823870	DEFERRED PENSION	SO	(20,380)	(451)	(5,532)	(1,565)	(2,752)	(8,905)	(1,172)	(4)	-
1823870	DEFERRED PENSION	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	OR	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	CA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	WA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	SO	(820)	(18)	(223)	(63)	(111)	(359)	(47)	(0)	-
1823870	DEFERRED PENSION	SO	(3,883)	(86)	(1,054)	(298)	(524)	(1,697)	(223)	(1)	-
1823870	DEFERRED PENSION	OR	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	WYP	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	CA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	SO	8,323	184	2,259	639	1,124	3,637	478	2	-
1823870	DEFERRED PENSION	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	WA	(660)	-	-	(660)	-	-	-	-	-
1823870	DEFERRED PENSION	WYU	(1,236)	-	-	-	(1,236)	-	-	-	-
1823870	DEFERRED PENSION	UT	1,398	-	-	-	-	1,398	-	-	-
1823870	DEFERRED PENSION	WYU	11	-	-	-	11	-	-	-	-
1823870	DEFERRED PENSION	SO	1,412	31	383	108	191	617	81	0	-
<b>1823870 Total</b>			<b>441,257</b>	<b>9,649</b>	<b>119,945</b>	<b>33,267</b>	<b>58,434</b>	<b>194,471</b>	<b>25,401</b>	<b>89</b>	<b>-</b>
1823910	ENVIR CST UNDR AMORT	SO	321	7	87	25	43	140	18	0	-
1823910	ENVIR CST UNDR AMORT	SO	3	0	1	0	0	2	0	0	-
1823910	ENVIR CST UNDR AMORT	SO	3,459	77	939	266	467	1,511	199	1	-
1823910	ENVIR CST UNDR AMORT	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	SO	47	1	13	4	6	20	3	0	-



**Regulatory Assessts**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	ENVR CST UNDR AMORT	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVR CST UNDR AMORT	103413	SO	177	4	48	14	24	77	10	0	-
1823910	ENVR CST UNDR AMORT	103416	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103417	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103418	SO	10	0	3	1	1	5	1	0	-
1823910	ENVR CST UNDR AMORT	103419	SO	132	3	36	10	18	58	8	0	-
1823910	ENVR CST UNDR AMORT	103420	SO	270	6	73	21	36	118	15	0	-
1823910	ENVR CST UNDR AMORT	103422	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103423	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103424	SO	8	0	2	1	1	3	0	0	-
1823910	ENVR CST UNDR AMORT	103425	SO	28	1	8	2	4	12	2	0	-
1823910	ENVR CST UNDR AMORT	103426	SO	5,633	125	1,529	432	761	2,461	324	1	-
1823910	ENVR CST UNDR AMORT	103436	WA	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103437	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103438	WA	(8)	-	-	(8)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103439	WA	(34)	-	-	(34)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103440	WA	(83)	-	-	(83)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103445	SO	368	8	100	28	50	161	21	0	-
1823910	ENVR CST UNDR AMORT	103446	SO	775	17	210	60	105	339	45	0	-
1823910	ENVR CST UNDR AMORT	103447	SO	348	8	94	27	47	152	20	0	-
1823910	ENVR CST UNDR AMORT	103448	SO	432	10	117	33	58	189	25	0	-
1823910	ENVR CST UNDR AMORT	103449	SO	635	14	172	49	86	277	36	0	-
1823910	ENVR CST UNDR AMORT	103450	SO	371	8	101	28	50	162	21	0	-
1823910	ENVR CST UNDR AMORT	103451	SO	28	1	8	2	4	12	2	0	-
1823910	ENVR CST UNDR AMORT	103452	SO	890	20	242	68	120	389	51	0	-
1823910	ENVR CST UNDR AMORT	103453	SO	118	3	32	9	16	52	7	0	-
1823910	ENVR CST UNDR AMORT	103454	SO	9	0	2	1	1	4	1	0	-
1823910	ENVR CST UNDR AMORT	103455	SO	98	2	26	7	13	43	6	0	-
1823910	ENVR CST UNDR AMORT	103456	SO	297	7	81	23	40	130	17	0	-
1823910	ENVR CST UNDR AMORT	103457	SO	1,125	25	305	86	152	492	65	0	-
1823910	ENVR CST UNDR AMORT	103458	SO	93	2	25	7	13	41	5	0	-
1823910	ENVR CST UNDR AMORT	103459	SO	594	13	161	46	80	260	34	0	-
1823910	ENVR CST UNDR AMORT	103460	SO	76	2	21	6	10	33	4	0	-
1823910	ENVR CST UNDR AMORT	103461	SO	168	4	46	13	23	73	10	0	-
1823910	ENVR CST UNDR AMORT	103462	SO	2,776	61	753	213	375	1,213	160	1	-
1823910	ENVR CST UNDR AMORT	103464	SO	0	0	0	0	0	0	0	0	-
1823910	ENVR CST UNDR AMORT	103465	SO	27	1	7	2	4	12	2	0	-
1823910	ENVR CST UNDR AMORT	103466	SO	2,777	61	754	213	375	1,213	160	1	-
1823910	ENVR CST UNDR AMORT	103467	SO	72	2	19	5	10	31	4	0	-
1823910	ENVR CST UNDR AMORT	103585	SO	67	1	18	5	9	29	4	0	-
1823910	ENVR CST UNDR AMORT	103737	SO	21	0	6	2	3	9	1	0	-
1823910	ENVR CST UNDR AMORT	103851	SO	5	0	1	0	1	2	0	0	-
1823910	ENVR CST UNDR AMORT	103852	SO	3	0	1	0	0	1	0	0	-
1823910	ENVR CST UNDR AMORT	103853	SO	0	0	0	0	0	0	0	0	-
1823910	ENVR CST UNDR AMORT	103940	SO	186	4	51	14	25	81	11	0	-
1823910	ENVR CST UNDR AMORT	103941	SO	291	6	79	22	39	127	17	0	-
1823910	ENVR CST UNDR AMORT	103942	SO	563	12	153	43	76	246	32	0	-
1823910	ENVR CST UNDR AMORT	103944	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103945	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103946	SO	47	1	13	4	6	21	3	0	-
1823910	ENVR CST UNDR AMORT	103947	SO	106	2	29	8	14	46	6	0	-
1823910	ENVR CST UNDR AMORT	103948	WA	(122)	-	-	(122)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103949	WA	(99)	-	-	(99)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103950	WA	(127)	-	-	(127)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103951	WA	(493)	-	-	(493)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103952	WA	(133)	-	-	(133)	-	-	-	-	-



**Regulatory Assessts**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	ENVR CST UNDR AMORT	FERC Secondary Acct	Wash Non-Def Costs - SPPC - RMP - 2012	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(66)	-	-	(66)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(115)	-	-	(115)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(251)	-	-	(251)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	2,268	50	616	174	306	991	130	0	0
1823910	ENVR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	74	2	20	6	10	32	4	0	0
1823910	ENVR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	17	0	5	1	2	7	1	0	0
1823910	ENVR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	3,002	66	815	231	405	1,312	173	1	0
1823910	ENVR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104144	Naughton Oil Spill	SO	20	0	5	2	3	9	1	0	0
1823910	ENVR CST UNDR AMORT	104175	Ririe Substation	SO	10	0	3	1	1	5	1	0	0
1823910	ENVR CST UNDR AMORT	104177	Bridger Plant - FGD Pond 1	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104197	Bridger Plant - FGD Pond 1	SO	46	1	12	3	6	20	3	0	0
1823910	ENVR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	11	0	3	1	1	5	1	0	0
1823910	ENVR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	73	2	20	6	10	32	4	0	0
1823910	ENVR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	98	2	27	8	13	43	6	0	0
1823910	ENVR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	52	1	14	4	7	23	3	0	0
1823910	ENVR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	76	2	21	6	10	33	4	0	0
1823910	ENVR CST UNDR AMORT	104203	Colstrip Pond	SO	171	4	46	13	23	75	10	0	0
1823910	ENVR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	4	0	1	0	1	2	0	0	0
1823910	ENVR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	40	1	11	3	5	17	2	0	0
1823910	ENVR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(20)	-	-	(20)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(15)	-	-	(15)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(12)	-	-	(12)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(23)	-	-	(23)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(12)	-	-	(12)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104227	Eugene MGP (50%PCRPP) - WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104228	Everett MGP (2/3 PCRPP) - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(11)	-	-	(11)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(24)	-	-	(24)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(5)	-	-	(5)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(7)	-	-	(7)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(40)	-	-	(40)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(71)	-	-	(71)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(96)	-	-	(96)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104245	Tacoma A St. (25% PCRPP) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-



**Regulatory Assessts**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	ENVR CST UNDR AMORT	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVR CST UNDR AMORT	104247	WA	(2)	-	-	(2)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104248	WA	(0)	-	-	(0)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104268	WA	(52)	-	-	(52)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104269	WA	(81)	-	-	(81)	-	-	-	-	-
1823910	ENVR CST UNDR AMORT	104296	SO	206	5	56	16	28	90	12	0	-
1823910	ENVR CST UNDR AMORT	104297	WA	(11)	-	-	(11)	-	-	-	-	-
<b>1823910 Total</b>				<b>27,546</b>	<b>655</b>	<b>8,041</b>	<b>199</b>	<b>3,999</b>	<b>12,943</b>	<b>1,703</b>	<b>6</b>	<b>-</b>
1823920	DSR COSTS AMORTIZED	0	IDU	68	-	-	-	-	-	68	-	-
1823920	DSR COSTS AMORTIZED	0	OTHER	137,813	-	-	-	-	-	-	-	137,813
1823920	DSR COSTS AMORTIZED	101072	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101077	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101092	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101096	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101103	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101180	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101181	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101182	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101183	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101184	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101185	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101186	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101187	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101188	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101189	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101190	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101194	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101195	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101196	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101198	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101203	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101204	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101206	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101207	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101208	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101210	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101213	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101214	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101215	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101216	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101217	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101221	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101222	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101223	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101224	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101225	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101226	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101228	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101230	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101231	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101232	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101237	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101239	UT	-	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	FERC	Utah	Wyoming	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	-	-	-
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANSWER, WYO-P 1997"	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANSWER, WYO-P 1998"	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	-	-	-
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	-	-	-
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	-	-	-
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	-	-	-
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	-	-	-
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	-	-	-
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	-	-	-
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	-	-	-
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	-	-	-
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	-	-	-
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	624	-	-
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-







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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	1823920/102556	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	APPLIANCE INCENTIVE - WASHMISE - WASHINGTON	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2005	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYOMING PPL - 2006	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	LOW INCOME-UTAH-2006	119	-	-	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM-UTAH-2006	3,752	-	-	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	8,624	-	-	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING-UTAH-2006	1,499	-	-	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER-UTAH-2006	2,187	-	-	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	2,748	-	-	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT-UTAH-2006	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT-UTAH-2006	122	-	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	1,848	-	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	2,469	-	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-UTAH-2006	536	-	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM -UTAH-200	211	-	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	C&I LIGHTING LOAD CONTROL -UTAH-2006	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE-2006	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	241	-	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG-WA-2006	15,240	-	-	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	(44,183)	-	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYOMING PPL - 2007	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	MAJOR CUSTOMER 99	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	LOW-INCOME WEATHERIZATION - WYOMING PPL-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - WY - 2007	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL - WY - 2007	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	SELF DIRECT - INDUSTRIAL - WY - 2007	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	5,982	-	-	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH - 2007	883	-	-	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2007	1,952	-	-	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2007	3,369	-	-	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2007	117	-	-	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UTAH - 2007	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM- UTAH - 2007	3,399	-	-	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2007	61	-	-	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UTAH - 2007	108	-	-	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,936	-	-	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	3,277	-	-	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	968	-	-	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH -	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2007	277	-	-	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG - UT 2007	3,034	-	-	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE - 2008	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYOMING PPL - 2008	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WYOMING PPL - 200	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	102888									
1823920	REFRIGERATOR RECYCLING - WYOMING 2008	WYP									
1823920	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP									
1823920	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP									
1823920	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP									
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP									
1823920	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP									
1823920	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP									
1823920	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175								7,175
1823920	AIR CONDITIONING - UTAH 2008	OTHER	526								526
1823920	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466								3,466
1823920	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289								4,289
1823920	LOW INCOME - UTAH 2008	OTHER	127								127
1823920	POWER FORWARD - UTAH - 2008	OTHER	50								50
1823920	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570								2,570
1823920	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83								83
1823920	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126								126
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664								1,664
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791								3,791
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133								1,133
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053								1,053
1823920	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4								4
1823920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762								762
1823920	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817								7,817
1823920	CALIFORNIA DSM EXPENSE - 2009	OTHER	0								0
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817								9,817
1823920	AIR CONDITIONING - UTAH - 2009	OTHER	500								500
1823920	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532								2,532
1823920	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215								5,215
1823920	LOW INCOME - UTAH - 2009	OTHER	162								162
1823920	POWER FORWARD - UTAH - 2009	OTHER	50								50
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339								2,339
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53								53
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72								72
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446								1,446
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258								3,258
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776								776
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947								947
1823920	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732								2,732
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439								25,439
1823920	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21								21
1823920	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96								96
1823920	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140								140
1823920	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439								439
1823920	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86								86
1823920	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139								139
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59								59
1823920	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5								5
1823920	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12								12
1823920	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2								2
1823920	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2								2
1823920	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236								236
1823920	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34								34
1823920	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40								40
1823920	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	34								34
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)								(10,759)



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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	103013	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	103014	(10,192)	-	-	-	-	-	-	-	(10,192)
1823920	DSR COSTS AMORTIZED	103031	571	-	-	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED	103059	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103071	4,836	-	-	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	103072	1,490	-	-	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	103073	3,246	-	-	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	103074	4,524	-	-	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED	103075	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103076	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	103077	2,370	-	-	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED	103078	187	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	103079	330	-	-	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED	103080	2,605	-	-	-	-	-	-	-	2,605
1823920	DSR COSTS AMORTIZED	103081	4,107	-	-	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED	103082	1,019	-	-	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED	103083	986	-	-	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED	103085	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103086	16,876	-	-	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED	103087	1,485	-	-	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED	103089	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103090	669	-	-	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED	103092	176	-	-	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	103093	740	-	-	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	103094	49	-	-	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	103095	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	103096	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	103097	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103098	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103099	587	-	-	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	103100	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	186	-	-	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	125	-	-	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	724	-	-	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103164	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103165	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103166	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103167	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103168	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	6,498	-	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	1,305	-	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	3,647	-	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	5,016	-	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	255	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	1,880	-	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	240	-	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	3,071	-	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	4,607	-	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	1,233	-	-	-	-	-	-	-	1,233



**Regulatory Assesst**  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	411	-	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	OTHER	11,360	-	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	OTHER	1,437	-	-	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	OTHER	433	-	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	OTHER	183	-	-	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED	OTHER	1,070	-	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	OTHER	102	-	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	OTHER	168	-	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	OTHER	268	-	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	OTHER	894	-	-	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	OTHER	55	-	-	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	OTHER	1,308	-	-	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	OTHER	388	-	-	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	OTHER	266	-	-	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	OTHER	3,296	-	-	-	-	-	-	-	3,296
1823920	DSR COSTS AMORTIZED	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	75	-	-	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	OTHER	74	-	-	-	-	-	-	-	74
1823920	DSR COSTS AMORTIZED	OTHER	110	-	-	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED	OTHER	1,292	-	-	-	-	-	-	-	1,292
1823920	DSR COSTS AMORTIZED	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	5,794	-	-	-	-	-	-	-	5,794
1823920	DSR COSTS AMORTIZED	OTHER	1,470	-	-	-	-	-	-	-	1,470
1823920	DSR COSTS AMORTIZED	OTHER	6,899	-	-	-	-	-	-	-	6,899
1823920	DSR COSTS AMORTIZED	OTHER	2,935	-	-	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED	OTHER	177	-	-	-	-	-	-	-	177
1823920	DSR COSTS AMORTIZED	OTHER	1,474	-	-	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED	OTHER	172	-	-	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	OTHER	429	-	-	-	-	-	-	-	429
1823920	DSR COSTS AMORTIZED	OTHER	1,943	-	-	-	-	-	-	-	1,943
1823920	DSR COSTS AMORTIZED	OTHER	6,221	-	-	-	-	-	-	-	6,221
1823920	DSR COSTS AMORTIZED	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	OTHER	2,097	-	-	-	-	-	-	-	2,097
1823920	DSR COSTS AMORTIZED	OTHER	11,113	-	-	-	-	-	-	-	11,113
1823920	DSR COSTS AMORTIZED	OTHER	1,836	-	-	-	-	-	-	-	1,836
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	(30)	-	-	-	-	-	-	-	(30)
1823920	DSR COSTS AMORTIZED	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	OTHER	534	-	-	-	-	-	-	-	534
1823920	DSR COSTS AMORTIZED	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	OTHER	606	-	-	-	-	-	-	-	606
1823920	DSR COSTS AMORTIZED	OTHER	169	-	-	-	-	-	-	-	169



**Regulatory Assessts**  
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Primary Account	FERC Secondary Acct	FERC	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1					904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1					31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3					143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3					170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL - WY-2012 CAT3					4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT - INDUSTRIAL - WY-2012 CAT3					60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP - WY-2012 CAT2					1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2					58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER - WY 2012 CAT2					59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER - WY 2012 CAT2					205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2					1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT - INDUSTRIAL WY-2012 CAT2					1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1					33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2					155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2					1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3					0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2					35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3					30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012					(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT					8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO					2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH					42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013					0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013					38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20					10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013					66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013					1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013					2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013					120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013					1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013					116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013					319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20					1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20					8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20					1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013					807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013					20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013					1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -					70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013					765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -					135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3					27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3					985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1					130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1					884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1					41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3					424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3					169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL - WY-2013 CAT3					2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT - INDUSTRIAL - WY-2013 CAT3					9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP - WY-2013 CAT2					1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2					85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER - WY 2013 CAT2					26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER - WY 2013 CAT2					58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2					2



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103689	8	8	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	130	130	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	178	178	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	10	10	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	0	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	38	38	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	26	26	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103698	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103700	435	435	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	2	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	0	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	0	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	12	12	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	5,435	5,435	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	6,233	6,233	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	4,049	4,049	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	306	306	-	-	-	-	-	-	306
1823920	DSR COSTS AMORTIZED	103745	0	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	30	30	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	24,564	24,564	-	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	1	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	1	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	401	401	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	37	37	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	24,908	24,908	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	1,630	1,630	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	60	60	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	144	144	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	597	597	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	170	170	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	1,585	1,585	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	242	242	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	1,762	1,762	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	1,203	1,203	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	1	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	29	29	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	53	53	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	12,239	12,239	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	6,640	6,640	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	3,636	3,636	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	161	161	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	5	5	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	4	4	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	0	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	1,178	1,178	-	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	255	255	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	32	32	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	71	71	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	1,183	1,183	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	95	95	-	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	356	356	-	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	136	136	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	203	203	-	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	30	30	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	157	157	-	-	-	-	-	-	157



**Regulatory Assessts**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	63	-	-	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	OTHER	147	-	-	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	OTHER	258	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	OTHER	159	-	-	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	198	-	-	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	32	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	OTHER	11	-	-	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	1,635	-	-	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	OTHER	557	-	-	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	OTHER	46	-	-	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	OTHER	20	-	-	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	OTHER	410	-	-	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	OTHER	1,345	-	-	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	OTHER	264	-	-	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	OTHER	136	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	OTHER	227	-	-	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	OTHER	153	-	-	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	OTHER	4,174	-	-	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	OTHER	18,922	-	-	-	-	-	-	-	18,922
1823920	DSR COSTS AMORTIZED	OTHER	2,878	-	-	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	OTHER	476	-	-	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	OTHER	64	-	-	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	OTHER	1,611	-	-	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	OTHER	370	-	-	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	OTHER	1,125	-	-	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	OTHER	1,890	-	-	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	OTHER	15,213	-	-	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	OTHER	6,316	-	-	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	OTHER	4,777	-	-	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	OTHER	257	-	-	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	OTHER	3,896	-	-	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	OTHER	262	-	-	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	97	-	-	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0



**Regulatory Assessts**  
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 Allocation Method - Factor 2020 Protocol  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	43	-	-	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	OTHER	1,207	-	-	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	OTHER	121	-	-	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	OTHER	47	-	-	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	OTHER	99	-	-	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	639	-	-	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	OTHER	1,071	-	-	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	OTHER	286	-	-	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	OTHER	381	-	-	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED	OTHER	1,487	-	-	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	OTHER	94	-	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	OTHER	98	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	OTHER	6	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	OTHER	166	-	-	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED	OTHER	165	-	-	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED	OTHER	1,392	-	-	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED	OTHER	220	-	-	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED	OTHER	607	-	-	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED	OTHER	311	-	-	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED	OTHER	4,957	-	-	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED	OTHER	12,572	-	-	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	OTHER	2,335	-	-	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	OTHER	430	-	-	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	OTHER	1,313	-	-	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	OTHER	164	-	-	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	OTHER	182	-	-	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	OTHER	1,565	-	-	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	OTHER	20,226	-	-	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	OTHER	10,333	-	-	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	OTHER	114	-	-	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	OTHER	5,308	-	-	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	OTHER	1,099	-	-	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	OTHER	94	-	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	OTHER	659	-	-	-	-	-	-	-	659



**Regulatory Assessts**  
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Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104046	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OTHER	79	-	-	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED	104048	OTHER	131	-	-	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	OTHER	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	104050	OTHER	45	-	-	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	OTHER	16	-	-	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	OTHER	1,449	-	-	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	OTHER	193	-	-	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	OTHER	912	-	-	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	OTHER	467	-	-	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	OTHER	1,239	-	-	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	OTHER	602	-	-	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OTHER	44	-	-	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OTHER	42	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	OTHER	(841)	-	-	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	OTHER	398	-	-	-	-	-	-	-	398
1823920	DSR COSTS AMORTIZED	104111	OTHER	(1,405)	-	-	-	-	-	-	-	(1,405)
<b>1823920 Total</b>				<b>97,225</b>	<b>0</b>					<b>68</b>		<b>97,157</b>
1823930	DSR COSTS NOT AMORT	101300	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101301	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101302	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101303	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101304	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101305	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101306	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101307	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101308	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101310	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101311	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101312	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101313	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101314	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101315	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101316	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101317	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101318	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101319	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101320	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101321	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101322	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101323	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101324	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101325	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101326	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101327	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101328	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101329	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101330	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101331	IDU	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101332	IDU	-	-	-	-	-	-	-	-	-



**Regulatory Assessts**  
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Primary Account	FERC Secondary Acct	FERC	Idaho	Utah	Wyoming	Wash	Oregon	Calif	Total	Alloc	Other
1823930	DSR COSTS NOT AMORT	101333								IDU	
1823930	DSR COSTS NOT AMORT	101334								IDU	
1823930	DSR COSTS NOT AMORT	101335								IDU	
1823930	DSR COSTS NOT AMORT	101336								IDU	
1823930	DSR COSTS NOT AMORT	101337								IDU	
1823930	DSR COSTS NOT AMORT	101338								IDU	
1823930	DSR COSTS NOT AMORT	101339								IDU	
1823930	DSR COSTS NOT AMORT	101340								IDU	
1823930	DSR COSTS NOT AMORT	101341								IDU	
1823930	DSR COSTS NOT AMORT	101342								IDU	
1823930	DSR COSTS NOT AMORT	101343								IDU	
1823930	DSR COSTS NOT AMORT	101344								IDU	
1823930	DSR COSTS NOT AMORT	101345								IDU	
1823930	DSR COSTS NOT AMORT	101346								IDU	
1823930	DSR COSTS NOT AMORT	101347								IDU	
1823930	DSR COSTS NOT AMORT	101348								IDU	
1823930	DSR COSTS NOT AMORT	101349								IDU	
1823930	DSR COSTS NOT AMORT	101350								IDU	
1823930	DSR COSTS NOT AMORT	101351								IDU	
1823930	DSR COSTS NOT AMORT	101353								IDU	
1823930	DSR COSTS NOT AMORT	101354								IDU	
1823930	DSR COSTS NOT AMORT	101355								IDU	
1823930	DSR COSTS NOT AMORT	101356								IDU	
1823930	DSR COSTS NOT AMORT	101357								IDU	
1823930	DSR COSTS NOT AMORT	101358								IDU	
1823930	DSR COSTS NOT AMORT	101359								IDU	
1823930	DSR COSTS NOT AMORT	101360								IDU	
1823930	DSR COSTS NOT AMORT	101361								IDU	
1823930	DSR COSTS NOT AMORT	101362								IDU	
1823930	DSR COSTS NOT AMORT	101363								IDU	
1823930	DSR COSTS NOT AMORT	101364								IDU	
1823930	DSR COSTS NOT AMORT	101365								IDU	
1823930	DSR COSTS NOT AMORT	101366								IDU	
1823930	DSR COSTS NOT AMORT	101367								IDU	
1823930	DSR COSTS NOT AMORT	101368								IDU	
1823930	DSR COSTS NOT AMORT	101369								IDU	
1823930	DSR COSTS NOT AMORT	101370								IDU	
1823930	DSR COSTS NOT AMORT	101371								IDU	
1823930	DSR COSTS NOT AMORT	101372								IDU	
1823930	DSR COSTS NOT AMORT	101373								IDU	
1823930	DSR COSTS NOT AMORT	101374								IDU	
1823930	DSR COSTS NOT AMORT	101375								IDU	
1823930	DSR COSTS NOT AMORT	101376								IDU	
1823930	DSR COSTS NOT AMORT	101377								IDU	
1823930	DSR COSTS NOT AMORT	101378								IDU	
1823930	DSR COSTS NOT AMORT	101379								IDU	
1823930	DSR COSTS NOT AMORT	101380								IDU	
1823930	DSR COSTS NOT AMORT	101381								IDU	
1823930	DSR COSTS NOT AMORT	101382								IDU	
1823930	DSR COSTS NOT AMORT	101383								IDU	
1823930	DSR COSTS NOT AMORT	101384								IDU	
1823930	DSR COSTS NOT AMORT	101385								IDU	
1823930	DSR COSTS NOT AMORT	101386								IDU	
1823930	DSR COSTS NOT AMORT	101387								IDU	
1823930	DSR COSTS NOT AMORT	101388								IDU	





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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	IDU	117	-	-	-	-	-	117	-	-
1823930	DSR COSTS NOT AMORT	IDU	47	-	-	-	-	-	47	-	-
1823930	DSR COSTS NOT AMORT	IDU	246	-	-	-	-	-	246	-	-
1823930	DSR COSTS NOT AMORT	IDU	103	-	-	-	-	-	103	-	-
1823930	DSR COSTS NOT AMORT	OTHER	0	-	-	-	-	-	0	-	0
1823930	DSR COSTS NOT AMORT	OTHER	4	-	-	-	-	-	4	-	4
1823930	DSR COSTS NOT AMORT	OTHER	0	-	-	-	-	-	0	-	0
1823930	DSR COSTS NOT AMORT	OTHER	846	-	-	-	-	-	846	-	846
1823930	DSR COSTS NOT AMORT	OTHER	101	-	-	-	-	-	101	-	101
1823930	DSR COSTS NOT AMORT	OTHER	361	-	-	-	-	-	361	-	361
1823930	DSR COSTS NOT AMORT	OTHER	123	-	-	-	-	-	123	-	123
1823930	DSR COSTS NOT AMORT	OTHER	61	-	-	-	-	-	61	-	61
1823930	DSR COSTS NOT AMORT	OTHER	120	-	-	-	-	-	120	-	120
1823930	DSR COSTS NOT AMORT	OTHER	275	-	-	-	-	-	275	-	275
1823930	DSR COSTS NOT AMORT	OTHER	229	-	-	-	-	-	229	-	229
1823930	DSR COSTS NOT AMORT	OTHER	19	-	-	-	-	-	19	-	19
1823930	DSR COSTS NOT AMORT	OTHER	102	-	-	-	-	-	102	-	102
1823930	DSR COSTS NOT AMORT	OTHER	3,127	-	-	-	-	-	3,127	-	3,127
1823930	DSR COSTS NOT AMORT	OTHER	165	-	-	-	-	-	165	-	165
1823930	DSR COSTS NOT AMORT	OTHER	317	-	-	-	-	-	317	-	317
1823930	DSR COSTS NOT AMORT	OTHER	113	-	-	-	-	-	113	-	113
1823930	DSR COSTS NOT AMORT	OTHER	108	-	-	-	-	-	108	-	108
1823930	DSR COSTS NOT AMORT	OTHER	58	-	-	-	-	-	58	-	58
1823930	DSR COSTS NOT AMORT	OTHER	268	-	-	-	-	-	268	-	268
1823930	DSR COSTS NOT AMORT	OTHER	490	-	-	-	-	-	490	-	490
1823930	DSR COSTS NOT AMORT	OTHER	17	-	-	-	-	-	17	-	17
1823930	DSR COSTS NOT AMORT	OTHER	9	-	-	-	-	-	9	-	9
1823930	DSR COSTS NOT AMORT	OTHER	33	-	-	-	-	-	33	-	33
1823930	DSR COSTS NOT AMORT	OTHER	50	-	-	-	-	-	50	-	50
1823930	DSR COSTS NOT AMORT	OTHER	309	-	-	-	-	-	309	-	309
1823930	DSR COSTS NOT AMORT	OTHER	3,816	-	-	-	-	-	3,816	-	3,816
1823930	DSR COSTS NOT AMORT	OTHER	198	-	-	-	-	-	198	-	198
1823930	DSR COSTS NOT AMORT	OTHER	287	-	-	-	-	-	287	-	287
1823930	DSR COSTS NOT AMORT	OTHER	108	-	-	-	-	-	108	-	108
1823930	DSR COSTS NOT AMORT	OTHER	190	-	-	-	-	-	190	-	190
1823930	DSR COSTS NOT AMORT	OTHER	74	-	-	-	-	-	74	-	74
1823930	DSR COSTS NOT AMORT	OTHER	807	-	-	-	-	-	807	-	807
1823930	DSR COSTS NOT AMORT	OTHER	594	-	-	-	-	-	594	-	594
1823930	DSR COSTS NOT AMORT	OTHER	47	-	-	-	-	-	47	-	47
1823930	DSR COSTS NOT AMORT	OTHER	322	-	-	-	-	-	322	-	322
1823930	DSR COSTS NOT AMORT	OTHER	4,283	-	-	-	-	-	4,283	-	4,283
1823930	DSR COSTS NOT AMORT	OTHER	134	-	-	-	-	-	134	-	134
1823930	DSR COSTS NOT AMORT	OTHER	0	-	-	-	-	-	0	-	0
1823930	DSR COSTS NOT AMORT	OTHER	166	-	-	-	-	-	166	-	166
1823930	DSR COSTS NOT AMORT	OTHER	513	-	-	-	-	-	513	-	513
1823930	DSR COSTS NOT AMORT	OTHER	107	-	-	-	-	-	107	-	107
1823930	DSR COSTS NOT AMORT	OTHER	637	-	-	-	-	-	637	-	637
1823930	DSR COSTS NOT AMORT	OTHER	1,305	-	-	-	-	-	1,305	-	1,305
1823930	DSR COSTS NOT AMORT	OTHER	23	-	-	-	-	-	23	-	23
1823930	DSR COSTS NOT AMORT	OTHER	143	-	-	-	-	-	143	-	143
1823930	DSR COSTS NOT AMORT	OTHER	37	-	-	-	-	-	37	-	37
1823930	DSR COSTS NOT AMORT	OTHER	425	-	-	-	-	-	425	-	425
1823930	DSR COSTS NOT AMORT	OTHER	126	-	-	-	-	-	126	-	126
1823930	DSR COSTS NOT AMORT	OTHER	632	-	-	-	-	-	632	-	632
1823930	DSR COSTS NOT AMORT	OTHER	77	-	-	-	-	-	77	-	77



**Regulatory Assessts**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103179	508	-	-	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	699	-	-	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	35	-	-	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	303	-	-	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	103314	44	-	-	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	706	-	-	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	847	-	-	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	789	-	-	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	7	-	-	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103396	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103397	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103398	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103399	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103400	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103403	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103634	21	-	-	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	103635	77	-	-	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103636	294	-	-	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	103637	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103638	226	-	-	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103640	115	-	-	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103641	615	-	-	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	103642	363	-	-	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	103643	1,222	-	-	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	103644	844	-	-	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	103672	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	103746	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103747	683	-	-	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	103748	154	-	-	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	103749	854	-	-	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	103750	105	-	-	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	103751	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	103752	449	-	-	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	103753	298	-	-	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	103755	122	-	-	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103866	2	-	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	103867	157	-	-	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	103868	6	-	-	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103869	848	-	-	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	103870	63	-	-	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	103871	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	103872	236	-	-	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	103873	296	-	-	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103875	106	-	-	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	104014	450	-	-	-	-	-	-	-	450
1823930	DSR COSTS NOT AMORT	104016	80	-	-	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	104017	245	-	-	-	-	-	-	-	245
1823930	DSR COSTS NOT AMORT	104022	14	-	-	-	-	-	-	-	14
<b>1823930 Total</b>			<b>37,937</b>	-	-	-	-	-	<b>1,524</b>	-	<b>36,413</b>
1823940	DSR CARRYING CHARGES	101391	-	-	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101469	-	-	-	-	-	-	-	-	-



**Regulatory Assessts**  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823940	DSR CARRYING CHARGES	101470									
	ENERGY FINANSWER95	UT									
1823940	DSR CARRYING CHARGES	101471									
	ENERGY FINANSWER96	UT									
1823940	DSR CARRYING CHARGES	101472									
	IND FINANSWER 94	UT									
1823940	DSR CARRYING CHARGES	101473									
	IND FINANSWER 95	UT									
1823940	DSR CARRYING CHARGES	101474									
	IND FINANSWER 96	UT									
1823940	DSR CARRYING CHARGES	101475									
	FINANSWER 12000 94	UT									
1823940	DSR CARRYING CHARGES	101477									
	COMM RETRO 94	UT									
1823940	DSR CARRYING CHARGES	101479									
	ECONS 94	UT									
1823940	DSR CARRYING CHARGES	101480									
	ECONS 95	UT									
1823940	DSR CARRYING CHARGES	101481									
	ECONS 96	UT									
1823940	DSR CARRYING CHARGES	101483									
	RFP EUA ONSITE 95	UT									
1823940	DSR CARRYING CHARGES	101484									
	RFP EUA ONSITE 96	UT									
1823940	DSR CARRYING CHARGES	101486									
	RFP CES/WAY - CARRYING CHG - UT 1995	UT									
1823940	DSR CARRYING CHARGES	101487									
	RFP CES/WAY - CARRYING CHG - UT 1996	UT									
1823940	DSR CARRYING CHARGES	101489									
	MAJOR ACCOUNTS 94	UT									
1823940	DSR CARRYING CHARGES	101490									
	MAJOR ACCOUNTS 95	UT									
1823940	DSR CARRYING CHARGES	101491									
	MAJOR ACCOUNTS 96	UT									
1823940	DSR CARRYING CHARGES	101493									
	REFRIGERATION 95	UT									
1823940	DSR CARRYING CHARGES	101496									
	SCHEDULE 5 94	UT									
1823940	DSR CARRYING CHARGES	101497									
	MARKET TRANS 96	UT									
1823940	DSR CARRYING CHARGES	102146									
	UT CARRYING CHARGE - 2001/2002	OTHER	3,457								3,457
1823940	DSR CARRYING CHARGES	102188									
	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)								(680)
1823940	DSR CARRYING CHARGES	102766									
	DSR CARRYING CHARGES	IDU	163						163		
1823940	DSR CARRYING CHARGES	103140									
	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)								(102)
1823940	DSR CARRYING CHARGES	103141									
	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)								(34)
1823940	DSR CARRYING CHARGES	103142									
	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)								(86)
1823940	DSR CARRYING CHARGES	103279									
	CA CARRYING CHR G LIEE - 2011	OTHER									
<b>1823940 Total</b>			<b>2,719</b>						<b>163</b>		<b>2,556</b>
1823950	DSR DEF AMORTIZATION	102203									
	OR REV - DEF RECOVERY OFFEST 2002	OTHER									
<b>1823950 Total</b>											
1823960	DSR DEF NET LOST REV	101662									
	NET LOST REVN COMM	UT									
1823960	DSR DEF NET LOST REV	101663									
	NET LOST REVN COMM	UT									
1823960	DSR DEF NET LOST REV	101664									
	UTAH NET LOST REV - COMM. FINANSWER 1996	UT									
1823960	DSR DEF NET LOST REV	101665									
	NET LOST REVN ECONS	UT									
1823960	DSR DEF NET LOST REV	101666									
	NET LOST REVN ECONS	UT									
1823960	DSR DEF NET LOST REV	101667									
	UTAH NET LOST REV - LOW INCOME - 1995	UT									
1823960	DSR DEF NET LOST REV	101668									
	UTAH NET LOST REV - LOW INCOME - 1996	UT									
1823960	DSR DEF NET LOST REV	101669									
	NET LOST REVN LOW	UT									
1823960	DSR DEF NET LOST REV	101670									
	NET LOST REVN SERP	UT									
1823960	DSR DEF NET LOST REV	101671									
	NET LOST REVN SERP	UT									
1823960	DSR DEF NET LOST REV	101672									
	NET LOST REVN SERP	UT									
1823960	DSR DEF NET LOST REV	101673									
	NET LOST REVN 12000	UT									
1823960	DSR DEF NET LOST REV	101674									
	NET LOST REVN 12000	UT									
1823960	DSR DEF NET LOST REV	101675									
	NET LOST REVN 12000	UT									
1823960	DSR DEF NET LOST REV	101676									
	NET LOST REVN SCHD 5	UT									
1823960	DSR DEF NET LOST REV	101678									
	NET LOST REVN MAJOR	UT									
1823960	DSR DEF NET LOST REV	101679									
	NET LOST REVN MAJOR	UT									
1823960	DSR DEF NET LOST REV	101680									
	NET LOST REVN MAJOR	UT									
1823960	DSR DEF NET LOST REV	101681									
	UTAH NET LOST REV - COMM. SPACE - 1994	UT									
1823960	DSR DEF NET LOST REV	101682									
	NET LOST REVN COMM	UT									
1823960	DSR DEF NET LOST REV	101683									
	NET LOST REVN COMM	UT									
1823960	DSR DEF NET LOST REV	101684									
	NET LOST REVN COMM	UT									
1823960	DSR DEF NET LOST REV	101685									
	NET LOST REVN IND	UT									
1823960	DSR DEF NET LOST REV	101686									
	NET LOST REVN IND	UT									
1823960	DSR DEF NET LOST REV	101687									
	NET LOST REVN IND	UT									



**Regulatory Assessts**  
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Primary Account	FERC Secondary Acct	FERC	Utah	Wyoming	Idaho	FERC	Other
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	-	-	-
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	-	-	-
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	-	-	-
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	-	-	-
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	-	-	-
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	-	-	-
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	-	-	-
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	-	-	-
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	-	-	-
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	-	-	-
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	-	-	-
<b>1823960 Total</b>							
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	347	-	-
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	4,574	23	0
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-	-	4,574
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	128	-	128
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	30,963	-	30,963
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	1,184	-	1,184
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	7,651	-	7,651
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	4,116	-	4,116
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	2,199	-	2,199
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	-	-	-
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	-	-	-
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Recl	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	236	-	236
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Recl	OTHER	2,345	-	2,345
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Recl	OTHER	1,288	-	1,288
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Recl to Current	OTHER	(150)	-	(150)
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Recl	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Recl to Current	OTHER	(4,424)	-	(4,424)
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Recl	OTHER	15,715	-	15,715
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Recl to Current	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Recl	OTHER	3,675	-	3,675
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Recl to Current	OTHER	488	-	488
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Recl	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	40	-	40
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	-	-	-
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	-	-	-
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	-	-
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(347)	(87)	(26)
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	(5)	(55)	(150)
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	-	-	-
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	-	-	-
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	-	-	-







**Regulatory Assessts**  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187496									
1823990	OTHR REG ASSET-N CST	187630	8,636								8,636
1823990	OTHR REG ASSET-N CST	187631	(8,636)								(8,636)
1823990	OTHR REG ASSET-N CST	187650									
1823990	OTHR REG ASSET-N CST	187660	407								407
1823990	OTHR REG ASSET-N CST	187662	(438)								(438)
1823990	OTHR REG ASSET-N CST	187664	61								61
1823990	OTHR REG ASSET-N CST	187764									
1823990	OTHR REG ASSET-N CST	187765									
1823990	OTHR REG ASSET-N CST	187766									
1823990	OTHR REG ASSET-N CST	187767									
1823990	OTHR REG ASSET-N CST	187768									
1823990	OTHR REG ASSET-N CST	187769									
1823990	OTHR REG ASSET-N CST	187802									
1823990	OTHR REG ASSET-N CST	187803									
1823990	OTHR REG ASSET-N CST	187804									
1823990	OTHR REG ASSET-N CST	187805									
1823990	OTHR REG ASSET-N CST	187806									
1823990	OTHR REG ASSET-N CST	187807									
1823990	OTHR REG ASSET-N CST	187808									
1823990	OTHR REG ASSET-N CST	187809									
1823990	OTHR REG ASSET-N CST	187810									
1823990	OTHR REG ASSET-N CST	187811									
1823990	OTHR REG ASSET-N CST	187812									
1823990	OTHR REG ASSET-N CST	187813									
1823990	OTHR REG ASSET-N CST	187814									
1823990	OTHR REG ASSET-N CST	187815									
1823990	OTHR REG ASSET-N CST	187816									
1823990	OTHR REG ASSET-N CST	187817									
1823990	OTHR REG ASSET-N CST	187818									
1823990	OTHR REG ASSET-N CST	187819									
1823990	OTHR REG ASSET-N CST	187821									
1823990	OTHR REG ASSET-N CST	187822									
1823990	OTHR REG ASSET-N CST	187823									
1823990	OTHR REG ASSET-N CST	187824									
1823990	OTHR REG ASSET-N CST	187825									
1823990	OTHR REG ASSET-N CST	187826									
1823990	OTHR REG ASSET-N CST	187827									
1823990	OTHR REG ASSET-N CST	187828	(72)								(72)
1823990	OTHR REG ASSET-N CST	187829									
1823990	OTHR REG ASSET-N CST	187832									
1823990	OTHR REG ASSET-N CST	187834									
1823990	OTHR REG ASSET-N CST	187835									
1823990	OTHR REG ASSET-N CST	187836									
1823990	OTHR REG ASSET-N CST	187837									
1823990	OTHR REG ASSET-N CST	187838	40								40
1823990	OTHR REG ASSET-N CST	187839	699								699
1823990	OTHR REG ASSET-N CST	187842									
1823990	OTHR REG ASSET-N CST	187844									
1823990	OTHR REG ASSET-N CST	187845									
1823990	OTHR REG ASSET-N CST	187846									
1823990	OTHR REG ASSET-N CST	187847									
1823990	OTHR REG ASSET-N CST	187848	(180)								(180)
1823990	OTHR REG ASSET-N CST	187852									
1823990	OTHR REG ASSET-N CST	187853									









**Regulatory Assessts**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	REGULATORY ASST-OTH	FERC Secondary Acct	DSM Reg Asset - Balancing Acct - UT	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(127,608)	-	-	-	-	-	-	-	(127,608)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,113	-	-	-	-	-	-	-	1,113
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,788)	-	-	-	-	-	-	-	(4,788)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	475	-	-	-	-	-	-	-	475
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(1,753)	-	-	-	-	-	-	-	(1,753)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	191	-	-	-	-	-	-	-	191
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	(1,825)	-	-	-	-	-	-	-	(1,825)
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	223	-	-	-	-	-	-	-	223
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(533)	-	-	-	-	-	-	-	(533)
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Cirg	OTHER	-	-	-	-	-	-	-	-	-
<b>1823999 Total</b>					<b>(133,370)</b>								<b>(133,370)</b>
<b>Grand Total</b>					<b>769,656</b>	<b>11,811</b>	<b>165,359</b>	<b>42,311</b>	<b>95,492</b>	<b>295,955</b>	<b>39,332</b>	<b>157</b>	<b>119,239</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 17 Depreciation Reserve**

*Page 1-8: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.17 – Depreciation Reserve'*



**Depreciation Reserve**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Idaho	Utah	Wyoming	Wash	Oregon	Calif	Total	Alloc	Other
1080000	AC PR DPR EL PL SR	3102000								SG	
1080000	AC PR DPR EL PL SR	3103000								SG	
1080000	AC PR DPR EL PL SR	3108000								SG	
1080000	AC PR DPR EL PL SR	3110000								SG	
1080000	AC PR DPR EL PL SR	3120000								SG	
1080000	AC PR DPR EL PL SR	3140000								SG	
1080000	AC PR DPR EL PL SR	3150000								SG	
1080000	AC PR DPR EL PL SR	3157000								SG	
1080000	AC PR DPR EL PL SR	3160000								SG	
1080000	AC PR DPR EL PL SR	3302000								SG-U	
1080000	AC PR DPR EL PL SR	3302000								SG-P	
1080000	AC PR DPR EL PL SR	3303000								SG-U	
1080000	AC PR DPR EL PL SR	3303000								SG-P	
1080000	AC PR DPR EL PL SR	3304000								SG-U	
1080000	AC PR DPR EL PL SR	3304000								SG-P	
1080000	AC PR DPR EL PL SR	3305000								SG-U	
1080000	AC PR DPR EL PL SR	3310000								SG-U	
1080000	AC PR DPR EL PL SR	3310000								SG-P	
1080000	AC PR DPR EL PL SR	3311000								SG-U	
1080000	AC PR DPR EL PL SR	3311000								SG-P	
1080000	AC PR DPR EL PL SR	3312000								SG-U	
1080000	AC PR DPR EL PL SR	3312000								SG-P	
1080000	AC PR DPR EL PL SR	3313000								SG-U	
1080000	AC PR DPR EL PL SR	3313000								SG-P	
1080000	AC PR DPR EL PL SR	3320000								SG-U	
1080000	AC PR DPR EL PL SR	3320000								SG-P	
1080000	AC PR DPR EL PL SR	3321000								SG-U	
1080000	AC PR DPR EL PL SR	3321000								SG-P	
1080000	AC PR DPR EL PL SR	3322000								SG-U	
1080000	AC PR DPR EL PL SR	3322000								SG-P	
1080000	AC PR DPR EL PL SR	3323000								SG-U	
1080000	AC PR DPR EL PL SR	3323000								SG-P	
1080000	AC PR DPR EL PL SR	3330000								SG-U	
1080000	AC PR DPR EL PL SR	3330000								SG-P	
1080000	AC PR DPR EL PL SR	3340000								SG-U	
1080000	AC PR DPR EL PL SR	3340000								SG-P	
1080000	AC PR DPR EL PL SR	3340000								SG-U	
1080000	AC PR DPR EL PL SR	3340000								SG-P	
1080000	AC PR DPR EL PL SR	3347000								SG-U	
1080000	AC PR DPR EL PL SR	3350000								SG-U	
1080000	AC PR DPR EL PL SR	3350000								SG-P	
1080000	AC PR DPR EL PL SR	3352000								SG-U	
1080000	AC PR DPR EL PL SR	3352000								SG-P	
1080000	AC PR DPR EL PL SR	3360000								SG-U	
1080000	AC PR DPR EL PL SR	3360000								SG-P	
1080000	AC PR DPR EL PL SR	3402000								SG	
1080000	AC PR DPR EL PL SR	3403000								SG	
1080000	AC PR DPR EL PL SR	3410000								SG	
1080000	AC PR DPR EL PL SR	3420000								SG	
1080000	AC PR DPR EL PL SR	3430000								SG	
1080000	AC PR DPR EL PL SR	3440000								SG	
1080000	AC PR DPR EL PL SR	3450000								SG	
1080000	AC PR DPR EL PL SR	3460000								SG	
1080000	AC PR DPR EL PL SR	3502000								SG	
1080000	AC PR DPR EL PL SR	3520000								SG	



**Depreciation Reserve**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3530000	SG	(444,243)	(6,827)	(115,604)	(115,604)	(35,060)	(64,972)	(195,456)	(26,199)	(126)
1080000	AC PR DPR EL PL SR	3534000	SG	(38,352)	(589)	(9,980)	(9,980)	(3,027)	(5,609)	(16,874)	(2,262)	(11)
1080000	AC PR DPR EL PL SR	3537000	SG	(5,538)	(85)	(1,441)	(1,441)	(437)	(810)	(2,437)	(327)	(2)
1080000	AC PR DPR EL PL SR	3540000	SG	(353,959)	(5,439)	(92,109)	(27,935)	(27,935)	(51,768)	(155,733)	(20,875)	(100)
1080000	AC PR DPR EL PL SR	3550000	SG	(359,065)	(5,518)	(93,438)	(28,338)	(28,338)	(62,514)	(157,980)	(21,176)	(102)
1080000	AC PR DPR EL PL SR	3560000	SG	(511,928)	(7,867)	(133,217)	(40,402)	(40,402)	(74,871)	(225,235)	(30,191)	(145)
1080000	AC PR DPR EL PL SR	3570000	SG	(1,039)	(16)	(270)	(82)	(82)	(152)	(457)	(61)	(0)
1080000	AC PR DPR EL PL SR	3580000	SG	(2,563)	(39)	(667)	(202)	(202)	(375)	(1,128)	(151)	(1)
1080000	AC PR DPR EL PL SR	3590000	SG	(5,042)	(77)	(1,312)	(398)	(398)	(737)	(2,218)	(297)	(1)
1080000	AC PR DPR EL PL SR	3601000	UT	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	IDU	(630)	-	-	-	-	-	-	(630)	-
1080000	AC PR DPR EL PL SR	3602000	OR	(2,980)	-	(2,980)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	CA	(742)	(742)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	UT	(3,261)	-	-	-	-	-	(3,261)	-	-
1080000	AC PR DPR EL PL SR	3602000	WA	(193)	-	-	(193)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	WYP	(1,345)	-	-	-	(1,345)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	WYU	(1,108)	-	-	-	(1,108)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	IDU	(744)	-	-	-	-	-	-	(744)	-
1080000	AC PR DPR EL PL SR	3610000	OR	(7,892)	-	(7,892)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	CA	(1,439)	(1,439)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	UT	(12,356)	-	-	-	-	-	(12,356)	-	-
1080000	AC PR DPR EL PL SR	3610000	WA	(1,216)	-	-	(1,216)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	WYP	(3,823)	-	-	-	(3,823)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	WYU	(672)	-	-	-	(672)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	IDU	(12,537)	-	-	-	-	-	(12,537)	-	-
1080000	AC PR DPR EL PL SR	3620000	OR	(82,932)	-	(82,932)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	CA	(8,062)	(8,062)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	UT	(118,365)	-	-	-	-	-	(118,365)	-	-
1080000	AC PR DPR EL PL SR	3620000	WA	(22,790)	-	-	(22,790)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	WYP	(40,223)	-	-	-	(40,223)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	WYU	(3,512)	-	-	-	(3,512)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	IDU	(166)	-	-	-	-	-	-	(166)	-
1080000	AC PR DPR EL PL SR	3627000	OR	(1,207)	-	(1,207)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	CA	(222)	(222)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	UT	(1,499)	-	-	-	-	-	(1,499)	-	-
1080000	AC PR DPR EL PL SR	3627000	WA	(384)	-	-	(384)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	WYP	(752)	-	-	-	(752)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	WYU	(25)	-	-	-	(25)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	IDU	(40,803)	-	-	-	-	-	(40,803)	-	-
1080000	AC PR DPR EL PL SR	3640000	OR	(265,312)	-	(265,312)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	CA	(40,132)	(40,132)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	UT	(158,107)	-	-	-	-	-	(158,107)	-	-
1080000	AC PR DPR EL PL SR	3640000	WA	(71,539)	-	-	(71,539)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	WYP	(70,051)	-	-	-	(70,051)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	WYU	(15,702)	-	-	-	(15,702)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	IDU	(17,420)	-	-	-	-	-	(17,420)	-	-
1080000	AC PR DPR EL PL SR	3650000	OR	(134,270)	-	(134,270)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	CA	(19,555)	(19,555)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	UT	(87,097)	-	-	-	-	-	(87,097)	-	-
1080000	AC PR DPR EL PL SR	3650000	WA	(34,595)	-	-	-	(34,595)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	WYP	(37,997)	-	-	-	(37,997)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	WYU	(5,137)	-	-	-	(5,137)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	IDU	(4,513)	-	-	-	-	-	-	(4,513)	-
1080000	AC PR DPR EL PL SR	3660000	OR	(46,120)	-	(46,120)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	CA	(12,357)	(12,357)	-	-	-	-	-	-	-



**Depreciation Reserve**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3660000	UT	(83,102)	-	-	-	-	(83,102)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	WA	(11,355)	-	-	(11,355)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	WYP	(10,706)	-	-	-	(10,706)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	WYU	(3,123)	-	-	-	(3,123)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	IDU	(14,153)	-	-	-	-	-	(14,153)	-	-
1080000	AC PR DPR EL PL SR	3670000	OR	(88,603)	-	(88,603)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	CA	(14,403)	(14,403)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UT	(231,959)	-	-	-	-	(231,959)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	WA	(13,786)	-	-	(13,786)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	WYP	(25,642)	-	-	-	(25,642)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	WYU	(15,334)	-	-	-	(15,334)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	IDU	(29,311)	-	-	-	-	-	(29,311)	-	-
1080000	AC PR DPR EL PL SR	3680000	OR	(238,277)	-	(238,277)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	CA	(31,436)	(31,436)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	UT	(134,557)	-	-	-	-	(134,557)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	WA	(61,397)	-	-	(61,397)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	WYP	(43,496)	-	-	-	(43,496)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	WYU	(6,940)	-	-	-	(6,940)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	IDU	(5,034)	-	-	-	-	-	(5,034)	-	-
1080000	AC PR DPR EL PL SR	3691000	OR	(37,670)	-	(37,670)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	CA	(3,132)	(3,132)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	UT	(40,770)	-	-	-	-	(40,770)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	WA	(8,913)	-	-	(8,913)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	WYP	(6,034)	-	-	-	(6,034)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	WYU	(928)	-	-	-	(928)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	IDU	(13,360)	-	-	-	-	-	(13,360)	-	-
1080000	AC PR DPR EL PL SR	3692000	OR	(93,642)	-	(93,642)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	CA	(6,435)	(6,435)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	UT	(70,312)	-	-	-	-	(70,312)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	WA	(20,585)	-	-	(20,585)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	WYP	(15,299)	-	-	-	(15,299)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	WYU	(4,189)	-	-	-	(4,189)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	IDU	(10,377)	-	-	-	-	-	(10,377)	-	-
1080000	AC PR DPR EL PL SR	3700000	OR	(11,245)	-	(11,245)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	CA	(415)	(415)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	UT	(45,132)	-	-	-	-	(45,132)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	WA	(5,391)	-	-	(5,391)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	WYP	(5,289)	-	-	-	(5,289)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	WYU	(1,254)	-	-	-	(1,254)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	IDU	(142)	-	-	-	-	-	(142)	-	-
1080000	AC PR DPR EL PL SR	3710000	OR	(2,130)	-	(2,130)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	CA	(213)	(213)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	UT	(3,373)	-	-	-	-	(3,373)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	WA	(364)	-	-	(364)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	WYP	(896)	-	-	-	(896)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	WYU	(150)	-	-	-	(150)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	IDU	(463)	-	-	-	-	-	(463)	-	-
1080000	AC PR DPR EL PL SR	3730000	OR	(11,257)	-	(11,257)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	CA	(604)	(604)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	UT	(12,413)	-	-	-	-	(12,413)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	WA	(2,160)	-	-	(2,160)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	WYP	(3,591)	-	-	-	(3,591)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	WYU	(1,159)	-	-	-	(1,159)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	IDU	(5)	(5)	-	-	-	-	(5)	-	-
1080000	AC PR DPR EL PL SR	3892000	SG	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)



**Depreciation Reserve**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3892000	UT	(31)					(31)			
1080000	AC PR DPR EL PL SR	3892000	WYP	(14)				(14)				
1080000	AC PR DPR EL PL SR	3892000	WYU	(6)				(6)				
1080000	AC PR DPR EL PL SR	3900000	CN	(2,296)	(55)	(717)	(159)	(170)	(1,098)	(96)		
1080000	AC PR DPR EL PL SR	3900000	IDU	(4,912)						(4,912)		
1080000	AC PR DPR EL PL SR	3900000	OR	(10,628)		(10,628)						
1080000	AC PR DPR EL PL SR	3900000	SE	(363)	(5)	(91)	(27)	(58)	(157)	(24)	(0)	
1080000	AC PR DPR EL PL SR	3900000	SG	(2,874)	(44)	(748)	(227)	(420)	(1,265)	(170)	(1)	
1080000	AC PR DPR EL PL SR	3900000	CA	(752)								
1080000	AC PR DPR EL PL SR	3900000	SO	(30,822)	(882)	(8,387)	(2,387)	(4,161)	(13,468)	(1,772)	(6)	
1080000	AC PR DPR EL PL SR	3900000	UT	(12,504)					(12,504)			
1080000	AC PR DPR EL PL SR	3900000	WA	(7,439)			(7,439)					
1080000	AC PR DPR EL PL SR	3900000	WYP	(1,507)				(1,507)				
1080000	AC PR DPR EL PL SR	3900000	WYU	(1,397)				(1,397)				
1080000	AC PR DPR EL PL SR	3910000	CN	(916)	(22)	(286)	(63)	(66)	(438)	(38)		
1080000	AC PR DPR EL PL SR	3910000	IDU	(30)								
1080000	AC PR DPR EL PL SR	3910000	OR	(980)		(980)				(30)		
1080000	AC PR DPR EL PL SR	3910000	SE	(3)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
1080000	AC PR DPR EL PL SR	3910000	SG	(704)	(11)	(183)	(56)	(103)	(310)	(41)	(0)	
1080000	AC PR DPR EL PL SR	3910000	CA	(81)	(81)							
1080000	AC PR DPR EL PL SR	3910000	SO	(8,653)	(191)	(2,349)	(664)	(1,168)	(3,781)	(497)	(2)	
1080000	AC PR DPR EL PL SR	3910000	UT	(280)					(280)			
1080000	AC PR DPR EL PL SR	3910000	WA	(38)								
1080000	AC PR DPR EL PL SR	3910000	WYP	(297)				(297)				
1080000	AC PR DPR EL PL SR	3910000	WYU	(12)				(12)				
1080000	AC PR DPR EL PL SR	3912000	CN	(1,521)	(36)	(475)	(105)	(113)	(727)	(64)		
1080000	AC PR DPR EL PL SR	3912000	IDU	(145)						(145)		
1080000	AC PR DPR EL PL SR	3912000	OR	(338)		(338)						
1080000	AC PR DPR EL PL SR	3912000	SE	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
1080000	AC PR DPR EL PL SR	3912000	SG	(489)	(8)	(127)	(39)	(72)	(215)	(29)	(0)	
1080000	AC PR DPR EL PL SR	3912000	CA	(26)	(26)							
1080000	AC PR DPR EL PL SR	3912000	SO	(18,376)	(407)	(4,988)	(1,411)	(2,481)	(8,029)	(1,056)	(4)	
1080000	AC PR DPR EL PL SR	3912000	UT	(301)					(301)			
1080000	AC PR DPR EL PL SR	3912000	WA	(113)			(113)					
1080000	AC PR DPR EL PL SR	3912000	WYP	(812)				(812)				
1080000	AC PR DPR EL PL SR	3912000	WYU	(19)				(19)				
1080000	AC PR DPR EL PL SR	3913000	CN	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
1080000	AC PR DPR EL PL SR	3913000	IDU	(1)						(1)		
1080000	AC PR DPR EL PL SR	3913000	OR	(2)		(2)						
1080000	AC PR DPR EL PL SR	3913000	SG	(37)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	
1080000	AC PR DPR EL PL SR	3913000	SO	(66)	(1)	(18)	(5)	(9)	(29)	(4)	(0)	
1080000	AC PR DPR EL PL SR	3913000	UT	(2)					(2)			
1080000	AC PR DPR EL PL SR	3913000	WYP	(2)					(2)			
1080000	AC PR DPR EL PL SR	3913000	WYU	(2)					(2)			
1080000	AC PR DPR EL PL SR	3920100	IDU	(146)						(146)		
1080000	AC PR DPR EL PL SR	3920100	OR	(1,004)		(1,004)						
1080000	AC PR DPR EL PL SR	3920100	SE	(46)	(1)	(12)	(3)	(7)	(20)	(3)	(0)	
1080000	AC PR DPR EL PL SR	3920100	SG	(280)	(4)	(73)	(22)	(41)	(123)	(17)	(0)	
1080000	AC PR DPR EL PL SR	3920100	CA	(34)	(34)							
1080000	AC PR DPR EL PL SR	3920100	SO	(396)	(9)	(108)	(30)	(54)	(173)	(23)	(0)	
1080000	AC PR DPR EL PL SR	3920100	UT	(1,420)					(1,420)			
1080000	AC PR DPR EL PL SR	3920100	WA	(136)			(136)					
1080000	AC PR DPR EL PL SR	3920100	WYP	(211)				(211)				
1080000	AC PR DPR EL PL SR	3920100	WYU									
1080000	AC PR DPR EL PL SR	3920200	OR	(29)		(29)						





**Depreciation Reserve**  
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 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	SO	(879)	(19)	(239)	(67)	(119)	(384)	(51)	(0)
1080000	AC PR DPR EL PL SR	IDU	(239)	-	-	-	-	-	(239)	-
1080000	AC PR DPR EL PL SR	OR	(1,419)	-	(1,419)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SG	(2,585)	(40)	(673)	(204)	(378)	(1,137)	(152)	(1)
1080000	AC PR DPR EL PL SR	CA	(99)	(99)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SO	(125)	(3)	(34)	(10)	(17)	(55)	(7)	(0)
1080000	AC PR DPR EL PL SR	UT	(1,577)	-	-	(360)	-	(1,577)	-	-
1080000	AC PR DPR EL PL SR	WA	(360)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	WYP	(520)	-	-	(520)	-	-	-	-
1080000	AC PR DPR EL PL SR	WYU	(2)	-	-	-	(2)	-	-	-
1080000	AC PR DPR EL PL SR	IDU	(1,008)	-	-	-	-	-	(1,008)	-
1080000	AC PR DPR EL PL SR	OR	(5,316)	-	(5,316)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SE	(69)	(1)	(17)	(5)	(11)	(30)	(5)	(0)
1080000	AC PR DPR EL PL SR	SG	(12,884)	(198)	(3,353)	(1,017)	(1,884)	(5,669)	(760)	(4)
1080000	AC PR DPR EL PL SR	CA	(416)	(416)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SO	(1,565)	(35)	(425)	(120)	(211)	(684)	(90)	(0)
1080000	AC PR DPR EL PL SR	UT	(6,859)	-	-	-	-	(6,859)	-	-
1080000	AC PR DPR EL PL SR	WA	(1,577)	-	-	(1,577)	-	-	-	-
1080000	AC PR DPR EL PL SR	WYP	(1,888)	-	-	-	(1,888)	-	-	-
1080000	AC PR DPR EL PL SR	WYU	(291)	-	-	-	(291)	-	-	-
1080000	AC PR DPR EL PL SR	IDU	(666)	-	-	-	-	-	(666)	-
1080000	AC PR DPR EL PL SR	OR	(3,512)	-	(3,512)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SE	(551)	(8)	(138)	(41)	(88)	(239)	(36)	(0)
1080000	AC PR DPR EL PL SR	SG	(3,528)	(54)	(918)	(278)	(516)	(1,552)	(208)	(1)
1080000	AC PR DPR EL PL SR	CA	(141)	(141)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SO	(2,416)	(53)	(656)	(185)	(326)	(1,056)	(139)	(0)
1080000	AC PR DPR EL PL SR	UT	(3,513)	-	-	-	-	(3,513)	-	-
1080000	AC PR DPR EL PL SR	WA	(655)	-	-	(655)	-	-	-	-
1080000	AC PR DPR EL PL SR	WYP	(1,141)	-	-	-	(1,141)	-	-	-
1080000	AC PR DPR EL PL SR	WYU	(99)	-	-	-	(99)	-	-	-
1080000	AC PR DPR EL PL SR	IDU	(1,262)	-	-	-	-	-	(1,262)	-
1080000	AC PR DPR EL PL SR	OR	(5,283)	-	(5,283)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SG	(245)	(4)	(64)	(19)	(36)	(108)	(14)	(0)
1080000	AC PR DPR EL PL SR	CA	(836)	(836)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SO	(841)	(19)	(228)	(65)	(114)	(368)	(48)	(0)
1080000	AC PR DPR EL PL SR	UT	(4,358)	-	-	(1,407)	-	(4,358)	-	-
1080000	AC PR DPR EL PL SR	WA	(1,407)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	WYP	(1,897)	-	-	-	(1,897)	-	-	-
1080000	AC PR DPR EL PL SR	WYU	(312)	-	-	-	(312)	-	-	-
1080000	AC PR DPR EL PL SR	IDU	(68)	-	-	-	-	-	(68)	-
1080000	AC PR DPR EL PL SR	OR	(399)	-	(399)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SG	(77)	(1)	(20)	(6)	(11)	(34)	(5)	(0)
1080000	AC PR DPR EL PL SR	CA	(100)	(100)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	UT	(243)	-	-	-	-	(243)	-	-
1080000	AC PR DPR EL PL SR	WYU	(89)	-	-	-	(89)	-	-	-
1080000	AC PR DPR EL PL SR	IDU	(602)	-	-	-	-	-	(602)	-
1080000	AC PR DPR EL PL SR	OR	(4,482)	-	(4,482)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SG	(568)	(9)	(148)	(45)	(83)	(250)	(33)	(0)
1080000	AC PR DPR EL PL SR	CA	(653)	(653)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SO	(796)	(18)	(216)	(61)	(107)	(348)	(46)	(0)
1080000	AC PR DPR EL PL SR	UT	(4,450)	-	-	-	-	(4,450)	-	-
1080000	AC PR DPR EL PL SR	WA	(1,647)	-	-	(1,647)	-	-	-	-
1080000	AC PR DPR EL PL SR	WYP	(957)	-	-	-	(957)	-	-	-
1080000	AC PR DPR EL PL SR	WYU	(267)	-	-	-	(267)	-	-	-
1080000	AC PR DPR EL PL SR	OR	(182)	-	(182)	-	-	-	-	-



**Depreciation Reserve**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	AC PR DPR EL PL SR	FERC Secondary Acct	CRANES	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,489)	(23)	(387)	(117)	(218)	(655)	(88)	(0)	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(343)	-	(343)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(8,326)	(128)	(2,187)	(657)	(1,218)	(3,663)	(491)	(2)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(499)	(11)	(135)	(38)	(67)	(218)	(29)	(0)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(575)	-	-	-	-	(575)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(102)	-	-	-	(102)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(573)	-	-	-	-	-	(573)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(4,179)	-	(4,179)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(154)	(2)	(40)	(12)	(23)	(68)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(450)	(450)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(563)	(12)	(153)	(43)	(76)	(246)	(32)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,377)	-	-	(1,049)	-	(5,377)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,049)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,005)	-	-	-	(1,005)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(161)	-	-	-	(161)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(379)	-	-	-	-	-	(379)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(935)	-	(935)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(117)	(2)	(29)	(9)	(19)	(51)	(8)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,637)	(41)	(686)	(208)	(386)	(1,160)	(155)	(1)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(222)	(222)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(180)	(4)	(49)	(14)	(24)	(78)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(1,745)	-	-	-	-	(1,745)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(509)	-	-	(509)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(430)	-	-	-	(430)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(225)	-	-	-	(225)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,624)	(39)	(507)	(113)	(121)	(776)	(68)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(4,157)	-	-	-	-	-	(4,157)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(32,148)	-	(32,148)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(108)	(2)	(27)	(8)	(17)	(47)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(68,613)	(1,054)	(17,855)	(5,415)	(10,035)	(30,188)	(4,046)	(19)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(2,362)	(2,362)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(38,647)	(855)	(10,491)	(2,987)	(5,218)	(16,887)	(2,222)	(8)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(25,623)	-	-	-	-	(25,623)	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,936)	-	-	(5,936)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(9,314)	-	-	-	(9,314)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(2,107)	-	-	-	(2,107)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(221)	-	-	-	-	-	(221)	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(1,652)	-	(1,652)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(53)	(1)	(13)	(4)	(8)	(23)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(2,499)	(38)	(650)	(197)	(366)	(1,100)	(147)	(1)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(191)	(191)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(367)	(8)	(100)	(28)	(50)	(160)	(21)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,316)	-	-	-	-	(1,316)	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(378)	-	-	(378)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(514)	-	-	-	(514)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(70)	-	-	-	(70)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(43)	(1)	(13)	(3)	(3)	(21)	(2)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(38)	-	-	-	-	-	(38)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(489)	-	(489)	-	-	-	-	-	-
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	(1,244)	(19)	(324)	(98)	(182)	(547)	(73)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(23)	(23)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,293)	(29)	(351)	(99)	(175)	(565)	(74)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(451)	-	-	-	-	(451)	-	-	-



**Depreciation Reserve**  
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 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	AC PR DPR EL PL SR	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	WA	(83)	-	-	-	(83)	-	-	-	-
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	WYP	(73)	-	-	-	-	(73)	-	-	-
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	WYU	(14)	-	-	-	-	(14)	-	-	-
1080000	AC PR DPR EL PL SR	"ENGINEERING SUPP-OFF WORK(SECY,MAP, DRAF	SE	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-	-
<b>1080000 Total</b>				<b>(9,938,516)</b>	<b>(251,781)</b>	<b>(2,878,421)</b>	<b>(814,959)</b>	<b>(1,346,435)</b>	<b>(4,077,917)</b>	<b>(567,087)</b>	<b>(1,916)</b>	
1083000	AC PR DPR-REMOVAL	Reg Liab Contra - Carbon Decomm - ID	IDU	1,226	-	-	-	-	-	1,226	-	-
1083000	AC PR DPR-REMOVAL	Reg Liab Contra - Carbon Decomm - UT	UT	8,871	-	-	-	-	8,871	-	-	-
1083000	AC PR DPR-REMOVAL	Reg Liab Contra - Carbon Decomm - WY	WYP	748	-	-	-	748	-	-	-	-
<b>1083000 Total</b>				<b>10,846</b>				<b>748</b>	<b>8,871</b>	<b>1,226</b>		
1085000	AC PR DPR-ACCRUAL	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	729	11	190	58	107	321	43	0	-
1085000	AC PR DPR-ACCRUAL	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(13)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	-
1085000	AC PR DPR-ACCRUAL	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(156)	(2)	(41)	(13)	(23)	(70)	(9)	(0)	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	187	-	-	-	-	-	187	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(39)	-	(39)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(5)	(5)	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,720	-	-	-	-	1,720	-	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(13)	-	-	(13)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	140	-	-	-	140	-	-	-	-
1085000	AC PR DPR-ACCRUAL	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(81)	(2)	(22)	(6)	(11)	(35)	(5)	(0)	-
1085000	AC PR DPR-ACCRUAL	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	398	9	108	31	54	174	23	0	-
1085000	AC PR DPR-ACCRUAL	Accum Depr - Hydro - ID Klamath Adj	OTHER	1,059	-	-	-	-	-	-	-	1,059
1085000	AC PR DPR-ACCRUAL	Accum Depr - Hydro - WY Klamath Adj	OTHER	2,542	-	-	-	-	-	-	-	2,542
1085000	AC PR DPR-ACCRUAL	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(610)	(9)	(159)	(48)	(89)	(268)	(36)	(0)	-
1085000	AC PR DPR-ACCRUAL	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(5,845)	(90)	(1,521)	(461)	(855)	(2,572)	(345)	(2)	-
1085000	AC PR DPR-ACCRUAL	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	13,833	213	3,600	1,092	2,023	6,086	816	4	-
1085000	AC PR DPR-ACCRUAL	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	3,086	47	803	244	451	1,358	182	1	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	144	-	-	-	-	-	144	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,130	-	1,130	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	197	197	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,694	-	-	-	-	1,694	-	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	483	-	-	483	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	403	-	-	-	403	-	-	-	-
1085000	AC PR DPR-ACCRUAL	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	579	13	157	44	78	253	33	0	-
1085000	AC PR DPR-ACCRUAL	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	MINING ASSETS - ACCUM DEPR - NON-REC	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	AD - Retired Plant-Decommissioning	SG	(222)	(3)	(58)	(17)	(32)	(98)	(13)	(0)	-
<b>1085000 Total</b>				<b>21,338</b>	<b>378</b>	<b>4,145</b>	<b>1,392</b>	<b>2,243</b>	<b>8,557</b>	<b>1,019</b>	<b>3</b>	<b>3,601</b>
<b>Grand Total</b>				<b>(9,906,332)</b>	<b>(251,403)</b>	<b>(2,874,276)</b>	<b>(813,567)</b>	<b>(1,343,444)</b>	<b>(4,060,489)</b>	<b>(564,842)</b>	<b>(1,912)</b>	<b>3,601</b>

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 18 Amortization Reserve**

*Page 1-2: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.18 – Amortization Reserve'*



**Amortization Reserve**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	IDU	(926)	(926)	-	-	-	-	-	(926)	-
1110000	AC PR AMR EL PT SR	3020000	SG	(5,527)	(85)	(1,438)	(436)	(808)	(2,432)	(326)	(326)	(2)
1110000	AC PR AMR EL PT SR	3020000	SG-U	(6,524)	(100)	(1,698)	(515)	(954)	(2,871)	(385)	(385)	(2)
1110000	AC PR AMR EL PT SR	3020000	UT	30,419	-	-	-	-	30,419	-	-	-
1110000	AC PR AMR EL PT SR	3020000	SG-P	(105,329)	(1,619)	(27,409)	(8,313)	(15,405)	(46,342)	(6,212)	(30)	-
1110000	AC PR AMR EL PT SR	3031040	OR	(104)	-	(104)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	SG	(14,763)	(227)	(3,842)	(1,165)	(2,159)	(6,495)	(871)	(4)	-
1110000	AC PR AMR EL PT SR	3031040	UT	(21)	-	-	-	-	(21)	-	-	-
1110000	AC PR AMR EL PT SR	3031040	WYP	(56)	-	-	-	(56)	-	-	-	-
1110000	AC PR AMR EL PT SR	3031050	SO	(10,950)	(242)	(2,972)	(841)	(1,478)	(4,785)	(629)	(2)	-
1110000	AC PR AMR EL PT SR	3031080	SO	(3,293)	(73)	(894)	(253)	(445)	(1,439)	(189)	(1)	-
1110000	AC PR AMR EL PT SR	3031230	SO	(4,410)	(98)	(1,197)	(339)	(595)	(1,927)	(253)	(1)	-
1110000	AC PR AMR EL PT SR	3031680	SO	(13,810)	(306)	(3,749)	(1,060)	(1,865)	(6,034)	(794)	(3)	-
1110000	AC PR AMR EL PT SR	3031760	SO	(224)	(5)	(61)	(17)	(30)	(98)	(13)	(0)	-
1110000	AC PR AMR EL PT SR	3031830	CN	(113,483)	(2,720)	(35,453)	(7,866)	(8,423)	(54,256)	(4,766)	-	-
1110000	AC PR AMR EL PT SR	3032040	SO	(152,641)	(3,377)	(41,434)	(11,720)	(20,609)	(66,696)	(8,775)	(31)	-
1110000	AC PR AMR EL PT SR	3032220	SO	(1,660)	(37)	(451)	(127)	(224)	(725)	(95)	(0)	-
1110000	AC PR AMR EL PT SR	3032260	SO	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3032270	SO	(5,877)	(130)	(1,595)	(451)	(793)	(2,568)	(338)	(1)	-
1110000	AC PR AMR EL PT SR	3032330	SO	(2,908)	(64)	(789)	(223)	(393)	(1,271)	(167)	(1)	-
1110000	AC PR AMR EL PT SR	3032340	SO	(1,953)	(43)	(530)	(150)	(264)	(853)	(112)	(0)	-
1110000	AC PR AMR EL PT SR	3032360	SO	(8,947)	(198)	(2,429)	(687)	(1,208)	(3,909)	(514)	(2)	-
1110000	AC PR AMR EL PT SR	3032450	SO	(10,483)	(232)	(2,846)	(805)	(1,415)	(4,581)	(603)	(2)	-
1110000	AC PR AMR EL PT SR	3032510	SO	(10,386)	(230)	(2,819)	(797)	(1,402)	(4,538)	(597)	(2)	-
1110000	AC PR AMR EL PT SR	3032530	SO	(1,892)	(42)	(514)	(145)	(256)	(827)	(109)	(0)	-
1110000	AC PR AMR EL PT SR	3032590	SO	(2,392)	(53)	(649)	(184)	(323)	(1,045)	(137)	(0)	-
1110000	AC PR AMR EL PT SR	3032600	SO	(12,956)	(287)	(3,517)	(995)	(1,749)	(5,661)	(745)	(3)	-
1110000	AC PR AMR EL PT SR	3032640	SO	(5,531)	(122)	(1,501)	(425)	(747)	(2,417)	(318)	(1)	-
1110000	AC PR AMR EL PT SR	3032670	SO	(732)	(16)	(199)	(56)	(99)	(320)	(42)	(0)	-
1110000	AC PR AMR EL PT SR	3032680	SG	(1,592)	(24)	(414)	(126)	(233)	(700)	(94)	(0)	-
1110000	AC PR AMR EL PT SR	3032710	SG	(87)	(1)	(23)	(7)	(13)	(38)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3032740	SG	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	SG	(6,414)	(99)	(1,669)	(506)	(938)	(2,822)	(378)	(2)	-
1110000	AC PR AMR EL PT SR	3032770	SG	(187)	(3)	(49)	(15)	(27)	(82)	(11)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	SG	(59)	(1)	(15)	(5)	(9)	(26)	(3)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	SG-U	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032830	SO	(2,401)	(53)	(652)	(184)	(324)	(1,049)	(138)	(0)	-
1110000	AC PR AMR EL PT SR	3032860	SO	(2,871)	(64)	(779)	(220)	(388)	(1,255)	(165)	(1)	-
1110000	AC PR AMR EL PT SR	3032900	SG	(2,787)	(43)	(725)	(220)	(408)	(1,226)	(164)	(1)	-
1110000	AC PR AMR EL PT SR	3032990	SO	(5,310)	(117)	(1,442)	(408)	(717)	(2,320)	(305)	(1)	-
1110000	AC PR AMR EL PT SR	3033090	SG	(25,829)	(397)	(6,721)	(2,038)	(3,778)	(11,364)	(1,523)	(7)	-
1110000	AC PR AMR EL PT SR	3033170	CN	(4,652)	(111)	(1,453)	(322)	(345)	(2,224)	(195)	-	-
1110000	AC PR AMR EL PT SR	3033190	CN	(5,868)	(141)	(1,833)	(407)	(436)	(2,806)	(246)	-	-
1110000	AC PR AMR EL PT SR	3033210	SO	(3,211)	(71)	(872)	(247)	(434)	(1,403)	(185)	(1)	-
1110000	AC PR AMR EL PT SR	3033220	SO	(9,271)	(205)	(2,517)	(712)	(1,252)	(4,051)	(533)	(2)	-
1110000	AC PR AMR EL PT SR	3033230	SO	(642)	(14)	(174)	(49)	(280)	(837)	(37)	(0)	-
1110000	AC PR AMR EL PT SR	3033240	CN	(1,752)	(42)	(547)	(121)	(130)	(638)	(74)	-	-
1110000	AC PR AMR EL PT SR	3033250	CN	(6,275)	(150)	(1,960)	(435)	(466)	(3,000)	(264)	-	-
1110000	AC PR AMR EL PT SR	3033260	SO	(131)	(3)	(36)	(10)	(18)	(57)	(8)	(0)	-
1110000	AC PR AMR EL PT SR	3033300	CN	(1,085)	(26)	(339)	(75)	(81)	(519)	(46)	-	-



**Amortization Reserve**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033310	SO	(14,512)	(321)	(3,939)	(1,114)	(1,959)	(6,341)	(834)	(3)	-
1110000	AC PR AMR EL PT SR	3033320	SG	(9,782)	(150)	(2,546)	(772)	(1,431)	(4,304)	(577)	(3)	-
1110000	AC PR AMR EL PT SR	3033370	WYP	(30)	-	-	-	(30)	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	SG	(675)	(10)	(176)	(63)	(99)	(297)	(40)	(0)	-
1110000	AC PR AMR EL PT SR	3033390	SO	(635)	(14)	(172)	(49)	(86)	(277)	(36)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	CN	(6)	(0)	(2)	(0)	(0)	(3)	(0)	-	-
1110000	AC PR AMR EL PT SR	3034900	IDU	(5)	-	-	-	-	-	(5)	-	-
1110000	AC PR AMR EL PT SR	3034900	OR	(2)	-	(2)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	SE	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	SG	(21,819)	(335)	(5,678)	(1,722)	(3,191)	(9,600)	(1,287)	(6)	-
1110000	AC PR AMR EL PT SR	3034900	CA	(3)	(3)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	SO	(498)	(11)	(135)	(38)	(67)	(218)	(29)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	UT	(13)	-	-	-	-	(13)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	WA	(5)	-	-	(5)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	WYP	(68)	-	-	-	(68)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	SG	(472)	(7)	(123)	(37)	(69)	(208)	(28)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	SG-P	(87)	(1)	(23)	(7)	(13)	(38)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	CN	(3,965)	(95)	(1,239)	(275)	(294)	(1,896)	(167)	-	-
1110000	AC PR AMR EL PT SR	3035330	SO	(1,240)	(27)	(336)	(95)	(167)	(542)	(71)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	SG-P	(2,516)	(39)	(655)	(199)	(368)	(1,107)	(148)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR	3901000	OR	(4,178)	-	(4,178)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	CA	(500)	(500)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	SO	(3,443)	(76)	(935)	(264)	(465)	(1,504)	(198)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	UT	(18)	-	-	-	-	(18)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	WA	(1,691)	-	-	(1,691)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	WYP	(4,353)	-	-	-	(4,353)	-	-	-	-
<b>1110000 Total</b>				<b>(618,645)</b>	<b>(13,461)</b>	<b>(180,452)</b>	<b>(50,000)</b>	<b>(84,442)</b>	<b>(254,122)</b>	<b>(36,051)</b>	<b>(118)</b>	-
1119000	AC PR AMR EL PT SR-O	146149	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	SO	-	-	-	-	-	-	-	-	-
<b>1119000 Total</b>				<b>(618,645)</b>	<b>(13,461)</b>	<b>(180,452)</b>	<b>(50,000)</b>	<b>(84,442)</b>	<b>(254,122)</b>	<b>(36,051)</b>	<b>(118)</b>	-
<b>Grand Total</b>				<b>(618,645)</b>	<b>(13,461)</b>	<b>(180,452)</b>	<b>(50,000)</b>	<b>(84,442)</b>	<b>(254,122)</b>	<b>(36,051)</b>	<b>(118)</b>	-

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 19 D.I.T. Balance & I.T.C.**

*Page 1-15: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.19 – DIT Balance'*

*Page 1-1: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.19 – ITC Balance'*





**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Idaho	Utah	Wyoming	Wash	Oregon	Calif	Total	Alloc	Other
1901000	ACCUM DEF INC TAX	ADIT-INJURY & DAMAGES-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-PPL 85 PREPAID PENSION-FED	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-PPL 85 PREPAID PENSION-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-SERP UTILITY	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-SERP UTILITY-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	CHOLLA/GE CONTRACT AMORT	-	-	-	-	-	-	-	SG	-
1901000	ACCUM DEF INC TAX	ADIT-DELTA LAND & WATER WRITE DOWN-FED	-	-	-	-	-	-	-	DGU	-
1901000	ACCUM DEF INC TAX	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	-	-	-	-	-	-	-	DGU	-
1901000	ACCUM DEF INC TAX	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	-	-	-	-	-	-	-	DGU	-
1901000	ACCUM DEF INC TAX	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	-	-	-	-	-	-	-	DGU	-
1901000	ACCUM DEF INC TAX	TROJAN-ADDITIONAL DECOMMISSION	-	-	-	-	-	-	-	TROJD	-
1901000	ACCUM DEF INC TAX	TROJAN-ADDITIONAL DECOMMISSION-STATE	-	-	-	-	-	-	-	TROJD	-
1901000	ACCUM DEF INC TAX	ADIT-MISC. DEF TAX DEBITS	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-MISC. DEF REG. ASSET	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-DEFERRED REVENUES-FED	-	-	-	-	-	-	-	MT	-
1901000	ACCUM DEF INC TAX	ADIT-DEFERRED REVENUES-STATE	-	-	-	-	-	-	-	MT	-
1901000	ACCUM DEF INC TAX	ADIT-NONCASH PENSION/BONUS/SEVER	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-NONCASH PENSION/BONUS/SEVER-ST	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-UTILITY ASSET WRITE DOWN	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT-UTILITY ASSET WRITE DOWN-STATE	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT-MISC. ACCRUALS	-	-	-	-	-	-	-	SNP	-
1901000	ACCUM DEF INC TAX	ADIT-PROPERTY TAX ACCRUAL-STATE	-	-	-	-	-	-	-	SNP	-
1901000	ACCUM DEF INC TAX	FED ADIT- SALES OF EMISSION ALLOW	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	STATE ADIT- SALES OF EMISSION ALLOW	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	MONSANTO CONTRACT	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	MONSANTO CONTRACT-STATE	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT-EMISSION ALLOWANCE	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT-EMISSION ALLOWANCE-STATE	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT-RESALE REVENUE REFUND-STATE	-	-	-	-	-	-	-	SG	-
1901000	ACCUM DEF INC TAX	ADIT- BONUS LIABILITY	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT- BONUS LIABILITY-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT- NW POWER ACT	-	-	-	-	-	-	-	WA	-
1901000	ACCUM DEF INC TAX	ADIT- NW POWER ACT-STATE	-	-	-	-	-	-	-	MT	-
1901000	ACCUM DEF INC TAX	ADIT- GLENROCK 263A	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT- GLENROCK 263A-STATE	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT- DSR LOAN SALE-FED	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT- DSR LOAN SALE-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	AMORT. OVERBURDEN-GLENROCK	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	AMORT. OVERBURDEN-GLENROCK-STATE	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	REDDING RENEGOTIATED CONTRACT	-	-	-	-	-	-	-	SG	-
1901000	ACCUM DEF INC TAX	REDDING RENEGOTIATED CONTRACT-ST	-	-	-	-	-	-	-	SG	-
1901000	ACCUM DEF INC TAX	ADIT- 95 PENSION EXPENSE-FED	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT- 95 PENSION EXPENSE-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-DISALLOWED COAL STRIP-FED	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT- DISALLOWED COAL STRIP-STATE	-	-	-	-	-	-	-	SE	-
1901000	ACCUM DEF INC TAX	ADIT-ELTINCE-FED	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT-CORINCE-FED	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT- L/T INCENTIVE PLAN-FED	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	ADIT- L/T INCENTIVE PLAN-STATE	-	-	-	-	-	-	-	SO	-
1901000	ACCUM DEF INC TAX	AMORT. RATE CASE-FED	-	-	-	-	-	-	-	WYP	-
1901000	ACCUM DEF INC TAX	AMORT. RATE CASE-STATE	-	-	-	-	-	-	-	WYP	-
1901000	ACCUM DEF INC TAX	EXCH GAIN/LOSS-TULANA FARMS	-	-	-	-	-	-	-	DGP	-
1901000	ACCUM DEF INC TAX	EXCH GAIN/LOSS-TULANA FARMS-STATE	-	-	-	-	-	-	-	DGP	-



**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190500	CMC-ACCURED FINAL RECLAM.	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190501	CMC-ACCURED FINAL RECLAM.-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	1,253	-	-	-	-	-	-	-	1,253
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	222	-	-	-	-	-	-	-	222
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	12,317	-	-	-	-	-	-	-	12,317
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	650	-	-	-	-	-	-	-	650
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	2,147	-	-	-	-	-	-	-	2,147
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	1,228	-	-	-	-	-	-	-	1,228
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	680	680	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	1,767	-	-	-	-	-	1,767	-	-
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	7,718	-	7,718	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	1,862	-	-	1,862	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	4,325	-	-	-	4,325	-	-	-	-
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	13,632	-	-	-	-	13,632	-	-	-
1901000	ACCUM DEF INC TAX	287117	DTA 705.293 RL - Prot PP&E EDIT - UFERC	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	80	80	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	286	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	496	-	-	496	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	1,005	-	-	-	1,005	-	-	-	-
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	451	-	-	-	-	451	-	-	-
1901000	ACCUM DEF INC TAX	287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	273	273	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	380	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	2,684	-	2,684	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	326	-	-	326	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	2,940	-	-	-	2,940	-	-	-	-
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	4	-	-	-	-	-	-	-	4



**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
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Primary Account	FERC Secondary Acct	DTA Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	DTA 320.279 FAS 158 Post-Retirement	SO	347	8	94	27	47	152	20	0	-
1901000	ACCUM DEF INC TAX	DTA 220.101 Bad Debt	BADDEBT	(41)	(2)	(15)	(4)	(3)	(14)	(2)	-	-
1901000	ACCUM DEF INC TAX	DTA 705.267 RL-WA Decoup Mech	OTHER	869	-	-	-	-	-	-	-	869
1901000	ACCUM DEF INC TAX	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 415.710 RL-WA Accel Depr	WA	8,197	-	-	8,197	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	133	-	-	-	-	-	-	-	133
1901000	ACCUM DEF INC TAX	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	43	-	-	-	-	-	-	-	43
1901000	ACCUM DEF INC TAX	DTA 425.226 - Deferred Revenue Other	OTHER	281	-	-	-	-	-	-	-	281
1901000	ACCUM DEF INC TAX	DTA 705.245-RL-OR Dir Acc 5_Yr Opt Out	OTHER	1,134	-	-	-	-	-	-	-	1,134
1901000	ACCUM DEF INC TAX	DTA 910.245 - Contra Rec Joint Owners	SO	358	8	97	28	48	157	21	0	-
1901000	ACCUM DEF INC TAX	DTA 605.715 Trapper Mine Contract Oblig	SE	1,597	23	401	120	255	692	105	1	-
1901000	ACCUM DEF INC TAX	DTA 715.810 Chehalis Mitigation Oblig	SG	118	2	31	9	17	52	7	0	-
1901000	ACCUM DEF INC TAX	DTA 720.560 Pension Liab UMWMA Withdraw	SE	28,304	412	7,105	2,128	4,523	12,271	1,856	9	-
1901000	ACCUM DEF INC TAX	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(63)	-	-	(63)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,861	-	-	-	-	-	-	-	5,861
1901000	ACCUM DEF INC TAX	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	153	-	-	-	-	-	-	-	153
1901000	ACCUM DEF INC TAX	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	(0)	-	-	-	-	-	-	-	(0)
1901000	ACCUM DEF INC TAX	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,697	-	-	-	-	-	-	-	3,697
1901000	ACCUM DEF INC TAX	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	0	-	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	8,196	-	-	-	-	-	-	-	8,196
1901000	ACCUM DEF INC TAX	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	27	-	-	-	-	-	-	-	27
1901000	ACCUM DEF INC TAX	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	836	-	-	-	-	-	-	-	836
1901000	ACCUM DEF INC TAX	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 605.301 Environmental Liab- Reg	SO	13,867	307	3,764	1,065	1,872	6,059	797	3	-
1901000	ACCUM DEF INC TAX	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,142	-	2,142	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.451 Reg Lia - OR Property Ins Re	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	205	-	-	-	-	-	205	-	-
1901000	ACCUM DEF INC TAX	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,834	-	-	-	-	1,834	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	233	-	-	-	233	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	Valuation Allowance for DTA	SO	(663)	(15)	(180)	(51)	(90)	(290)	(38)	(0)	-
1901000	ACCUM DEF INC TAX	DTA 705.336 RL - Sale of RECs - UT	OTHER	58	-	-	-	-	-	-	-	58
1901000	ACCUM DEF INC TAX	DTA 705.337 RL - Sale of RECs - WY	OTHER	4	-	-	-	-	-	-	-	4
1901000	ACCUM DEF INC TAX	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	3	-	-	-	-	-	-	-	3
1901000	ACCUM DEF INC TAX	DTA 605.101 Trojan Decommissioning Costs	WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 605.102 Trojan Decommissioning Costs	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA - CA AMT CREDIT	OTHER	258	-	-	-	-	-	-	-	258
1901000	ACCUM DEF INC TAX	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.300 Reg Liability - Deferred Ben	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 205.210 ERC Impairment Reserve	SE	502	7	126	38	80	217	33	0	-
1901000	ACCUM DEF INC TAX	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	803	-	-	-	-	-	-	-	803
1901000	ACCUM DEF INC TAX	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	1,515	22	380	114	242	657	99	0	-
1901000	ACCUM DEF INC TAX	DTA-PMI 105.171- PP&E	SE	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance**  
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Primary Account	FERC Secondary Acct	DTA Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(66)	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA Misc. Timing Difference - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA Rent Expense (safe harbor lease) -	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 910.910 Bridger Section 471 Adjustme	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 920.100 Bridger Reclamation Trust Ea	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 705.210 Property Insurance(Injuries	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 415.700 Reg liability BPA balancing	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 720.100 FAS 106 Accruals - Cash Basis	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	200	4	54	15	27	87	11	0	0
1901000	ACCUM DEF INC TAX	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,154	48	585	165	291	941	124	0	0
1901000	ACCUM DEF INC TAX	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 720.500 Severance Accrual - Cash Ba	SO	229	5	62	18	31	100	13	0	0
1901000	ACCUM DEF INC TAX	DTA 720.300 Pension/Retirement Accrual -	SO	406	9	110	31	55	178	23	0	0
1901000	ACCUM DEF INC TAX	DTA 720.310 SERP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 505.600 Vacation Accrual-Cash Basis	SO	6,675	148	1,812	513	901	2,917	384	1	-
1901000	ACCUM DEF INC TAX	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	248	4	65	20	36	109	15	0	0
1901000	ACCUM DEF INC TAX	DTA415.110 Def Reg Asset-Transmission Sr	SG	510	8	133	40	75	224	30	0	0
1901000	ACCUM DEF INC TAX	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,561	140	967	259	212	854	129	-	-
1901000	ACCUM DEF INC TAX	DTA 910.530 Injuries & Damages Accrual -	SO	3,550	79	964	273	479	1,551	204	1	-
1901000	ACCUM DEF INC TAX	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 715.800 Redding Contract - Prepaid	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 730.160 WEATHER	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 425.210 Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 505.140 Purchase Card Trans Povision	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 505.150 MISC. ACCRUED LIBILITIES	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 425.205 MISC DEF	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 425.330 Bogus Creek Settlement	SG	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 425.700 Special Assessment - DOE	TROJD	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA505.200 Extraction Tax Accrual-CashBa	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 605.700 Final Reclamation - Cash Bas	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA Amortization Overburden	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 910.670 Merger Cost Amort	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 305.100 Amort of Projects-Klamath En	DGP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 205.411 Sec. 263A Inventory Change -	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	699	24	188	43	69	339	36	-	-
1901000	ACCUM DEF INC TAX	DTA 930.100 Oregon BETC Credits	SG	1,571	24	409	124	230	691	93	0	-
1901000	ACCUM DEF INC TAX	DTA 610.090N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.075N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.020N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.105N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.100, PMI AMORT.	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.110, PMI GAIN/LOSS	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.115, PMI OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 610.145 RL - DSM	OTHER	5,912	-	-	-	-	-	-	-	5,912
1901000	ACCUM DEF INC TAX	DTA 425.320 N. Umpqua Settlement	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA425.110 Tenant Lease Allowances	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 210.000 Ppd Contingency Reserve	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 425.800 ALLOW DB	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	DTA 415.801 CONTRA G	SG	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
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Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	277	6	75	21	37	121	16	0	-
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	679	24	183	42	67	329	35	-	-
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	1,425	-	-	-	-	-	-	-	1,425
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	4	-	-	-	-	-	-	-	4
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	1,848	27	464	139	295	801	121	1	-
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	71,566	1,583	19,427	5,495	9,662	31,271	4,114	14	-
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	1,320	20	341	103	196	579	79	0	-
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	(15,067)	(333)	(4,090)	(1,157)	(2,034)	(6,584)	(866)	(3)	-
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	(105)	-	-	-	-	-	-	-	(105)
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	23,979	531	6,509	1,841	3,238	10,478	1,378	5	-
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	738	16	200	57	100	322	42	0	-
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NCPA's 99-00 RAR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	609	-	-	-	-	-	-	-	609
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	114	-	-	-	-	-	-	-	114
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	60	-	-	-	-	-	-	-	60
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	2,281	-	-	-	-	-	-	-	2,281
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	66	-	-	-	-	-	-	-	66
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	137	-	-	-	-	-	-	-	137



**Deferred Income Tax Balance**  
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287479	18,556	285	4,829	1,464	2,714	8,164	1,094	5	-
1901000	ACCUM DEF INC TAX	287482	300	4	75	-	48	130	20	0	-
1901000	ACCUM DEF INC TAX	287483	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287486	1,443	-	-	-	-	-	-	-	1,443
1901000	ACCUM DEF INC TAX	287487	(2)	-	-	(2)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287491	5,176	80	1,347	408	757	2,277	305	1	-
1901000	ACCUM DEF INC TAX	287499	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287576	(236)	-	-	-	-	-	-	-	(236)
1901000	ACCUM DEF INC TAX	287584	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287586	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287588	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287593	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287595	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287681	2,207	32	554	166	353	957	145	1	-
1901000	ACCUM DEF INC TAX	287693	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287706	(431)	(6)	(108)	(32)	(69)	(187)	(28)	(0)	-
1901000	ACCUM DEF INC TAX	287718	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287719	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287720	(560)	(8)	(140)	(42)	(89)	(243)	(37)	(0)	-
1901000	ACCUM DEF INC TAX	287721	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287722	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287723	205	3	51	15	33	89	13	0	-
1901000	ACCUM DEF INC TAX	287726	18	0	4	1	3	8	1	0	-
1901000	ACCUM DEF INC TAX	287735	(12,583)	(183)	(3,159)	(946)	(2,011)	(5,456)	(825)	(4)	-
1901000	ACCUM DEF INC TAX	287848	(902)	(13)	(226)	(68)	(144)	(391)	(59)	(0)	-
1901000	ACCUM DEF INC TAX	287933	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287934	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287937	11	0	3	1	2	5	1	0	-
1901000	ACCUM DEF INC TAX	287938	31	0	8	2	5	13	2	0	-
1901000	ACCUM DEF INC TAX	287941	(5,176)	-	-	-	-	-	-	-	(5,176)
1901000	ACCUM DEF INC TAX	287970	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287981	1	-	-	-	-	-	1	-	-
<b>1901000 Total</b>			<b>260,170</b>	<b>4,365</b>	<b>55,975</b>	<b>23,324</b>	<b>31,062</b>	<b>86,548</b>	<b>12,150</b>	<b>41</b>	<b>46,706</b>
1901090	FAS109 DEF TAX ASS	287374	192	-	-	192	-	-	-	-	-
<b>1901090 Total</b>			<b>192</b>	<b>-</b>	<b>-</b>	<b>192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1902000	ACC DIT-NON-DEBIT	287203	-	-	-	-	-	-	-	-	-
<b>1902000 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2811000	AC DEF TAX-ACCL AM	286601	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	286602	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287612	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287960	(177,383)	(2,726)	(46,160)	(13,999)	(25,943)	(78,044)	(10,461)	(50)	-
<b>2811000 Total</b>			<b>(177,383)</b>	<b>(2,726)</b>	<b>(46,160)</b>	<b>(13,999)</b>	<b>(25,943)</b>	<b>(78,044)</b>	<b>(10,461)</b>	<b>(50)</b>	<b>-</b>
2820000	AC DEF INCTX-PROPT	286500	-	-	-	-	-	-	-	-	-
2820000	AC DEF INCTX-PROPT	287704	(1,110)	(25)	(301)	(85)	(150)	(485)	(64)	(0)	-
<b>2820000 Total</b>			<b>(1,110)</b>	<b>(25)</b>	<b>(301)</b>	<b>(85)</b>	<b>(150)</b>	<b>(485)</b>	<b>(64)</b>	<b>(0)</b>	<b>-</b>
2821000	AC DEF TAX-UTILITY	286605	(384)	(8)	(97)	(25)	(56)	(169)	(22)	(1)	-
2821000	AC DEF TAX-UTILITY	286693	(73,413)	-	(73,413)	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287001	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287002	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287003	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287004	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287005	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287006	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287007	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287008	-	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(302)	-	-	-	-	(302)	-	-
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(2,181)	-	-	-	(2,181)	-	-	-
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(184)	-	-	(184)	-	-	-	-
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	-	-	-	-	-	-	8,681
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powerfax	DITBAL	(3,885,825)	(85,770)	(981,024)	(252,727)	(564,361)	(1,712,330)	(225,339)	(8,905)
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	(6,779)	(99)	(1,702)	(510)	(1,083)	(2,939)	(445)	(2)
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	(820)	(13)	(213)	(65)	(120)	(361)	(48)	(0)
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N. 99-00 RAR	SO	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	65	1	18	5	9	28	4	0
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	AC DEF TAX-UTILITY	FERC Secondary Acct	DTL 110.205 SRC tax depletion	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	151	2	38	11	24	65	10	0	-
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(3,863)	-	-	-	-	-	-	-	(3,863)
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	-	-	-	-	-	-	-	-	-
<b>2821000 Total</b>					<b>(3,964,854)</b>	<b>(85,886)</b>	<b>(1,056,393)</b>	<b>(253,310)</b>	<b>(565,771)</b>	<b>(1,717,886)</b>	<b>(226,143)</b>	<b>(8,908)</b>	<b>4,818</b>
<b>2830000 Total</b>					<b>(23)</b>	<b>(0)</b>	<b>(6)</b>	<b>(2)</b>	<b>(4)</b>	<b>(10)</b>	<b>(2)</b>	<b>(0)</b>	<b>-</b>
<b>2830000 Total</b>					<b>(23)</b>	<b>(0)</b>	<b>(6)</b>	<b>(2)</b>	<b>(4)</b>	<b>(10)</b>	<b>(2)</b>	<b>(0)</b>	<b>-</b>
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tariff - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tariff - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-AH Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reactq Debt	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pll Dec/Inv-CA	CA	13	13	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	202	4	55	15	27	88	12	0	-
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(55)	-	-	-	-	-	(55)	-	-
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	(2,705)	-	-	-	-	(2,705)	-	-	-
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(787)	-	-	-	(787)	-	-	-	-
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(75)	(921)	(260)	(458)	(1,482)	(195)	(1)	-
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(1,039)	(23)	(282)	(80)	(140)	(454)	(60)	(0)	-
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(100)	-	-	-	-	-	-	-	(100)



**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	108	-	-	-	-	-	-	-	108
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	(15)	-	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	(46)	-	-	-	-	-	-	-	(46)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	(174)	-	-	-	-	-	-	-	(174)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	-
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287487	DTA 415.927 RL-Depreciation Decrease-WA	(0)	-	-	(0)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287523	ACCUM DIT - IDAHO CUSTOMER BAL ACCT - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOCATION - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	PMI - ACCOUNTING CHANGE - INV.	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287554	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287555	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287556	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287557	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287558	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287560	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287562	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287569	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287570	OTHER	(11)	-	-	-	-	-	-	-	(11)
2831000	AC DEF IN TX UTIL	287571	WYU	(190)	-	-	-	(190)	-	-	-	-
2831000	AC DEF IN TX UTIL	287572	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287574	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287575	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287576	OTHER	(5,676)	-	-	-	-	-	-	-	(5,676)
2831000	AC DEF IN TX UTIL	287577	OR	(0)	-	(0)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287578	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287579	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287580	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287581	CA	0	0	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287582	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287584	OR	0	0	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287585	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287586	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287587	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287588	CA	0	0	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287590	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287591	WA	510	510	-	510	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287592	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287593	OTHER	(2,952)	-	-	-	-	-	-	-	(2,952)
2831000	AC DEF IN TX UTIL	287594	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287596	OTHER	(5,649)	-	-	-	-	-	-	-	(5,649)
2831000	AC DEF IN TX UTIL	287597	WYP	(76)	-	-	-	(76)	-	-	-	-
2831000	AC DEF IN TX UTIL	287601	OTHER	(15)	-	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL	287613	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287614	OTHER	3,036	-	-	-	-	-	-	-	3,036
2831000	AC DEF IN TX UTIL	287616	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287617	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287618	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287619	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287620	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287621	WYU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287622	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287623	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287624	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287625	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287626	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287627	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287628	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287629	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287630	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287634	SO	(21,170)	(468)	(5,747)	(1,625)	(2,858)	(9,250)	(1,217)	(4)	-
2831000	AC DEF IN TX UTIL	287635	SGCT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287636	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287637	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287638	CA	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	DTL Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(20)	-	-	(20)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.680 Deferred Intervener Funding	OTHER	(284)	-	-	-	-	-	-	-	(284)
2831000	AC DEF IN TX UTIL	DTL 415.650 SB 1149-Related Regulatory A	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.690 Contra-reg assets - transiti	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 320.250 WA state Transition Costs	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 145.010 Glenrock Reclamation - UT rat	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(16)	-	-	-	-	-	(16)	-	-
2831000	AC DEF IN TX UTIL	DTL 205.100 Coal Pile Inventory Adjustme	SE	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	(0)
2831000	AC DEF IN TX UTIL	DTL 425.250 TGS Buyout	SG	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(0)
2831000	AC DEF IN TX UTIL	DTL 425.260 Lakeview Buyout	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.270 Buffalo Settlement	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.280 Joseph Settlement	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.290 TriState Firm Wheeling	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.300 Mead Phoenix Availability&Tr	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.340 Firth Cogen Settlement	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.350 Option Purchases	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.360 Hermiston swap	SG	(721)	(11)	(188)	(57)	(105)	(317)	(43)	(0)	(0)
2831000	AC DEF IN TX UTIL	DTL 210.100 Prepaid Taxes - OR PUC	OR	(519)	-	(519)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.120 Prepaid Taxes - UT PUC	UT	(824)	-	-	-	-	(824)	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(66)	-	-	-	-	-	(66)	-	-
2831000	AC DEF IN TX UTIL	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(33)	-	-	-	(33)	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.150 Prepaid Taxes - CA Property	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.160 Prepaid Taxes - OR Property	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.180 PRE MEM	SO	(929)	(21)	(252)	(71)	(125)	(406)	(53)	(0)	(0)
2831000	AC DEF IN TX UTIL	DTL 330.100 PollutionControlFacility(Bk/	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(1,048)	(21)	(278)	(79)	(143)	(465)	(61)	(0)	(0)
2831000	AC DEF IN TX UTIL	DTL 320.210 R & E - Sec.174 Deduction	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 920.110 Bridger Extraction Taxes Pay	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 705.190 Oregon Share of Hermiston	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 205.200 Coal M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 425.380 Idaho Customer Balancing Acc	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 205.100N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.112N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.065N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.005N, SEC. 174	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.095N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.120, REG ASSET TRAIL MTN	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.135, REG ASSET, SB 1149	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.057N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 415.585 Regulatory Liability	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.100 COAL MINE DEVT PMI	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.141 WA RATE REFUNDS	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(3,430)	(76)	(931)	(263)	(463)	(1,499)	(197)	(1)	(1)
2831000	AC DEF IN TX UTIL	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 910.910 PMI SEC. 471 INV ADJ	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.100 PMI DEVT COST AMORT	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 505.510 PMI VAC ACCRUAL	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL 205.411 PMI SEC. 263A	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-





**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	(112)	-	-	-	-	-	-	-	(112)
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	(10)	-	-	-	-	-	(10)	-	-
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	(315)	-	-	-	(315)	-	-	-	-
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	(1,256)	-	-	-	-	-	-	-	(1,256)
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA - Tax Rev Reg Adj-WY	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	(524)	-	-	-	-	-	-	-	(524)
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-In	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	(168)	-	-	-	-	-	-	-	(168)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	(13)	-	-	-	-	-	-	-	(13)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	(120)	-	-	-	-	-	-	-	(120)
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contira Reg A Naughton #3	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	(10,593)	-	-	-	-	-	-	-	(10,593)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	(3,405)	-	-	-	-	-	-	-	(3,405)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	(125)	-	-	-	-	(125)	-	-	-
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	(20)	-	-	-	(20)	-	-	-	-
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	(416)	-	-	-	-	(416)	-	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	(30)	(0)	(2)	(8)	(4)	(13)	(2)	(0)	-
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	(146)	(2)	(38)	(12)	(21)	(64)	(9)	(0)	-
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	(2,404)	-	-	(2,404)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	(246)	-	-	-	-	-	-	-	(246)
2831000	AC DEF IN TX UTIL	287932	DTL 415.894 -RA-REC Sales Deferral - CA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	(344)	-	-	-	-	(344)	-	-	-
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	(3)	-	-	-	(3)	-	-	-	-
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon PIT Decom/Inv	(848)	(13)	(67)	(221)	(124)	(373)	(50)	(0)	-
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	3,246	-	-	-	-	-	-	-	3,246
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	(301)	-	-	-	-	-	-	-	(301)
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	-	-	-	-	-	-	-	-	-



**Deferred Income Tax Balance**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287948	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287949	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287961	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287967	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287968	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287969	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287970	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287971	OTHER	(3,246)	-	-	-	-	-	-	-	(3,246)
2831000	AC DEF IN TX UTIL	287975	OTHER	(32)	-	-	-	-	-	-	-	(32)
2831000	AC DEF IN TX UTIL	287976	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287977	OTHER	(27)	-	-	-	-	-	-	-	(27)
2831000	AC DEF IN TX UTIL	287978	OTHER	(15)	-	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL	287979	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287981	IDU	6	-	-	-	-	6	-	-	-
2831000	AC DEF IN TX UTIL	287982	UT	(378)	-	-	-	-	(378)	-	-	-
2831000	AC DEF IN TX UTIL	287983	WYP	(1,305)	-	-	-	(1,305)	-	-	-	-
2831000	AC DEF IN TX UTIL	287984	IDU	(177)	-	-	-	-	-	(177)	-	-
2831000	AC DEF IN TX UTIL	287985	UT	(1,270)	-	-	-	-	(1,270)	-	-	-
2831000	AC DEF IN TX UTIL	287986	WYP	(427)	-	-	-	(427)	-	-	-	-
2831000	AC DEF IN TX UTIL	287987	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287988	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287989	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287990	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996	OTHER	(96)	-	-	-	-	-	-	-	(96)
2831000	AC DEF IN TX UTIL	287997	OTHER	(49)	-	-	-	-	-	-	-	(49)
<b>2831000 Total</b>				<b>(216,779)</b>	<b>(3,107)</b>	<b>(49,887)</b>	<b>(10,828)</b>	<b>(28,787)</b>	<b>(85,231)</b>	<b>(10,749)</b>	<b>(43)</b>	<b>(28,148)</b>
<b>Grand Total</b>				<b>(4,083,288)</b>	<b>(87,013)</b>	<b>(1,092,522)</b>	<b>(253,603)</b>	<b>(587,143)</b>	<b>(1,787,641)</b>	<b>(234,407)</b>	<b>(8,960)</b>	<b>23,376</b>



**Investment Tax Credit Balance**

13 Month Average: 12/2019

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	ACC DEF ITC - FED	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - PPL - 1983	285602	ITC84	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - PPL - 1984	285603	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - PPL - 1985	285604	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - PPL - 1986	285605	ITC86	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - PPL - 1987	285606	ITC88	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - PPL - 1988	285607	ITC89	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - PPL - 1988	285608	ITC90	(43)	(1)	(7)	(2)	(7)	(20)	(6)	-	-
2551000	JIM BRIDGER RETROFIT ITC - PPL	285609	SG	-	-	-	-	-	-	-	-	-
2551000	ACCUM DEFERRED ITC - UPL - 70 PRE	285620	SG	(129)	(2)	(34)	(10)	(19)	(57)	(8)	(0)	-
2551000	Accum Def ITC - Solar Arrays - 2013	285621	SG	(87)	(1)	(23)	(7)	(13)	(38)	(5)	(0)	-
2551000	Accum Def ITC - Solar Arrays - 2014	285621	SG	(259)	(4)	(63)	(19)	(39)	(115)	(19)	(0)	-
<b>2551000 Total</b>				(387)	(4)	(63)	(19)	(39)	(115)	(38)	(0)	-
2552000	ACC DEF ITC-IDAHO	285612	IDU	(38)	-	-	-	-	-	(38)	-	-
<b>2552000 Total</b>				(38)	-	-	-	-	-	(38)	-	-
<b>Grand Total</b>				(297)	(4)	(63)	(19)	(39)	(115)	(57)	(0)	-

**Rocky Mountain Power**  
**Utah General Rate Case – December 2021**  
**B. 20 Customer Advances**

*Page 1-2: Reference – Attachment R746-700-22.B.4, Folder, '4. B Tabs, 'B.20 – Customer Advances'*



**Customer Advances**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	CUST ADV CONSTRUCT	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0		CN	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0		IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0		OR	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0		CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0		SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0		WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0		UT	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0		WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0		WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550		IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550		OR	(5,181)	(5,181)	(5,181)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550		CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550		SG	(36,740)	(565)	(9,561)	(2,900)	(5,373)	(16,165)	(2,167)	(10)	-
2520000	CUST ADV CONSTRUCT	210550		WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550		UT	(1,189)	-	-	-	-	(1,189)	-	-	-
2520000	CUST ADV CONSTRUCT	210550		WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550		WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210552		SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553		SG	(4,221)	(65)	(1,098)	(333)	(617)	(1,857)	(249)	(1)	-
2520000	CUST ADV CONSTRUCT	210556		UT	(329)	-	-	-	-	(329)	-	-	-
2520000	CUST ADV CONSTRUCT	210556		WA	(1)	-	-	(1)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	215438		SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460		SG	(26,681)	(410)	(6,943)	(2,106)	(3,902)	(11,739)	(1,574)	(8)	-
<b>2520000 Total</b>					<b>(74,342)</b>	<b>(1,039)</b>	<b>(22,783)</b>	<b>(5,340)</b>	<b>(9,893)</b>	<b>(31,279)</b>	<b>(3,989)</b>	<b>(19)</b>	-
2521000	CUST ADV CONST-UPL	0		CN	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0		IDU	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0		CA	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0		UT	-	-	-	-	-	-	-	-	-
<b>2521000 Total</b>					-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUND	0		CN	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUND	0		OR	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUND	0		CA	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUND	0		UT	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUND	0		WA	-	-	-	-	-	-	-	-	-
<b>2521100 Total</b>					-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0		CN	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0		IDU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0		OR	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0		CA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0		WYU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0		UT	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0		WA	-	-	-	-	-	-	-	-	-
<b>2523990 Total</b>					-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0		CN	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0		IDU	-	-	-	-	-	-	-	-	-



**Customer Advances**  
 13 Month Average: 12/2019  
 Allocation Method - Factor 2020 Protocol  
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2524000	CUST ADV REIMB-CSS	2524000/0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	2524000/0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	2524000/0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	2524000/0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	2524000/0	-	-	-	-	-	-	-	-	-
<b>2524000 Total</b>											
2529000	UNDT PAY NONREFUND	2529000/0	-	-	-	-	-	-	-	-	-
<b>2529000 Total</b>											
<b>Grand Total</b>			<b>(74,342)</b>	<b>(1,039)</b>	<b>(22,783)</b>	<b>(5,340)</b>	<b>(9,893)</b>	<b>(31,279)</b>	<b>(3,989)</b>	<b>(19)</b>	<b>-</b>

**REDACTED**

Rocky Mountain Power  
Exhibit RMP\_\_ (SRM-4)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Redacted Exhibit Accompanying Direct Testimony of Steven R. McDougal

Confidential Pages Test Period Results of Operations

May 2020

**THIS EXHIBIT IS CONFIDENTIAL  
AND IS PROVIDED UNDER  
SEPARATE COVER**

**REDACTED**

Rocky Mountain Power  
Exhibit RMP\_\_ (SRM-5)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Property Tax Estimation Procedure and Estimation

May 2020

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SEPARATE COVER**

Rocky Mountain Power  
Exhibit RMP\_\_ (SRM-6)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal

TCJA Regulatory Liability

May 2020

Rocky Mountain Power  
 Utah General Rate Case  
 TCJA Regulatory Liability Balances

Reconciliation of Utah Deferred Tax Reform Balances						
Item	Non-EDIT Tax Benefits		Protected EDIT		Non-Protected EDIT	
	Non-Property	Property	Non-Property	Property	Non-Property	Def. Amort.
Utah EDIT @ 01/01/2018: 17-035-69	(199,127,901)	(104,732,415)	(23,560,698)	0	(127,293,113)	0
Classification Correction	0	(17,996,367)	0	(17,996,367)	(17,996,367)	0
Utah EDIT @ 01/01/2018: FINAL	(199,127,901)	(122,728,782)	(23,560,698)	0	(145,289,480)	(942,395,888)
Deferred Amort. of Protected EDIT: 2018	0	0	0	0	(26,227,482)	0
Deferred Amort. of Protected EDIT: 2019	0	26,403,073	0	0	(26,403,073)	0
Deferred Amort. of Protected EDIT: 2020	0	36,883,008	0	0	(36,883,008)	0
Utah EDIT @ 12/31/2020, Before Gross-Up	(199,127,901)	(122,728,782)	(23,560,698)	(89,513,563)	(234,803,043)	(942,395,888)
Gross-Up Factor	1,000,000	1,326,024	1,326,024	1,326,024	1,326,024	0
Utah EDIT @ 12/31/2020, Before Amounts Used	(199,127,901)	(162,741,310)	(29,916,027)	(118,697,133)	(311,354,470)	(1,184,719,090)
Less: TCJA Rate Reduction	183,000,000	0	0	0	0	183,000,000
Less: Plant Buy-Downs - 2018	4,890,414	138,877,696	29,916,027	0	168,793,723	173,684,137
Less: Plant Buy-Downs - 2019	4,890,414	0	0	0	0	4,890,414
Less: Plant Buy-Downs - 2020	4,890,414	0	0	0	0	4,890,414
Utah EDIT @ 12/31/2020, Before Proposed Use	(1,458,659)	(23,863,614)	0	(118,697,133)	(142,560,747)	(818,254,125)
Less: Dave Johnston Buy-Down	0	23,863,614	0	0	23,863,614	23,863,614
Less: 2017 Protocol Regulatory Asset	1,458,659	0	0	11,743,341	11,743,341	13,200,000
Less: EIM Benefit Regulatory Asset	0	0	0	9,573,636	9,573,636	9,573,636
Less: Carbon Regulatory Asset	0	0	0	10,292,396	10,292,396	10,292,396
Less: Deer Creek Regulatory Asset	0	0	0	20,581,541	20,581,541	20,581,541
Less: Proposed Amortization - \$44.3m 2021, \$22.2m 2022	0	0	0	66,506,219	66,506,219	66,506,219
Utah EDIT @ 12/31/2020	0	(674,236,719)	0	0	0	(674,236,719)

TCJA Non-EDIT Tax Benefits			
Item	2018	2019	2020
Current Tax Benefit	(65,890,404)	(65,890,404)	(65,890,404)
Accrued Interest	(527,997)	(345,430)	(583,262)
Total Non-EDIT Tax Benefits	(66,418,401)	(66,235,834)	(66,473,666)

Use of TCJA Tax Benefits			
Item	2018	2019	2020
TCJA Rate Reduction - Schedule 197	61,000,000	61,000,000	61,000,000
Plant Buy-Down: Current Tax	4,890,414	4,890,414	4,890,414
Plant Buy-Down: Non-protected EDIT	168,793,723	0	0
Total Amounts Used	234,684,137	66,890,414	66,890,414

Comparison of Protected EDIT Amortization: RSGM v ARAM			
Item	RSGM	ARAM	Difference
Protected EDIT Amortization 12/31/2018	(26,227,482)	(13,628,800)	(12,598,682)
Protected EDIT Amortization 12/31/2019	(26,403,073)	(12,505,625)	(13,897,448)
Protected EDIT Amortization 12/31/2020	(36,883,008)	(12,329,759)	(24,553,249)

**REDACTED**

Rocky Mountain Power  
Exhibit RMP\_\_\_(SRM-7)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Redacted Exhibit Accompanying Direct Testimony of Steven R. McDougal

IHS Factors

May 2020

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Rocky Mountain Power  
Exhibit RMP\_\_ (SRM-8)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal

EBA Base – Allocated

May 2020

**Rocky Mountain Power**  
**Utah General Rate Case**  
**ECAM Base Detail**  
**Twelve Months Ending December 2021**

Line	Category	Cost Item	FERC Account	Allocation Factor	Total Company	Utah Allocated	Reference
<b>Net Power Cost</b>							
1		Sales for Resale	447	SG	\$ 223,493,856	\$ 98,331,705	Final GRID Study
2		Sales for Resale	447	SE	-	-	Final GRID Study
3		Fuel Expense	501	S	-	-	Final GRID Study
4		Fuel Expense	501	SE	599,715,693	260,013,992	Final GRID Study
5		Fuel Expense	503	SE	4,497,520	1,949,954	Final GRID Study
6		Fuel Expense	547	SE	294,101,696	127,511,347	Final GRID Study
7		Purchased Power	555	SE	50,516,280	21,901,944	Final GRID Study
8		Purchased Power	555	SG	549,248,927	241,655,786	Final GRID Study
9		Wheeling Expense	565	SG	139,772,070	61,496,214	Final GRID Study
10		Wheeling Expense	565	SE	6,978,770	3,025,730	Final GRID Study
11		<b>Total Net Power Costs:</b>			<b>\$ 1,421,337,099</b>	<b>\$ 619,223,263</b>	
12	Utah Situs	Purchased Power Adjustments	555	S	<b>1,570,674</b>	<b>1,570,674</b>	Exhibit RMP_(SRM-3), Page 5.1.4
<b>Revenues from Transmission of Electricity by Others</b>							
13		Other Electric Revenue	456.1	SG	\$ 97,354,510	\$ 42,833,549	Exhibit RMP_(SRM-3), Tab B-1
14		Other Electric Revenue	456.1	SE	14,558,486	6,312,008	Exhibit RMP_(SRM-3), Tab B-1
15		<b>Total Revenues from Transmission of Electricity by Others:</b>			<b>\$ 111,912,996</b>	<b>\$ 49,145,557</b>	
<b>Production Tax Credits</b>							
16		Production Tax Credits	40910	SG	\$ (193,466,579)	\$ (85,120,454)	Exhibit RMP_(SRM-3), Page 7.5.3
17		Net to Gross Tax Bump Up			(63,074,804)	(27,751,336)	
18		<b>Total Production Tax Credits:</b>			<b>\$ (256,541,383)</b>	<b>\$ (112,871,790)</b>	
19		<b>Total ECAM Base:</b>			<b>\$ 1,054,453,394</b>	<b>\$ 458,776,591</b>	
20		Federal/State Combined Tax Rate			24.587%		Exhibit RMP_(SRM-3), Page 2.1
21		Net to Gross Bump up factor = (1/(1-tax rate))			1.3260		

Rocky Mountain Power  
Exhibit RMP\_\_ (SRM-9)  
Docket No. 20-035-04  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal

Wildland Fire Mechanism Base

May 2020

Rocky Mountain Power  
 Utah General Rate Case - December 2021  
 Wildland Fire Mitigation Balancing Account

**Utah Wildland Fire Mitigation Balancing Account - Base Calculation**

	<u>2021</u>	
	Total	UT Allocated <sup>1</sup>
<b>Revenue</b>		
<b>Revenue Requirement</b>	<b>12,870,462</b>	<b>10,283,903</b>
<b>Expenses</b>		
Total Distribution O&M <sup>2</sup>	3,128,197	3,128,197
Total Transmission O&M <sup>2</sup>	521,017	229,234
Total Depreciation Expense <sup>3</sup>	1,695,753	1,339,781
Total Taxes <sup>4</sup>	180,447	180,447
<b>Total Expenses</b>	<b>5,525,414</b>	<b>4,877,659</b>
<b>Rate Base</b>		
EPIS	78,600,338	57,922,373
Less Accum Depreciation	(1,186,215)	(942,545)
<b>Total Rate Base</b>	<b>77,414,123</b>	<b>56,979,828</b>
<b>Pre-tax Return on Rate Base</b>	<b>9.49%</b>	<b>9.49%</b>

**Footnotes:**

- 1- 2021 UT GRC allocation factors, SG allocation UT: 43.997%.
- 2- O&M expense as reflected in Exhibit RMP\_\_(SRM-3)
- 3- 2021 Composite Dist. and Trans. Depr. rates are 2.541% and Trans: 1.719%, respectively.
- 4- Property taxes were assumed at 1.23% as reflected in Exhibit RMP\_\_(SRM-5)