

PACIFICORP
State of Utah - Electric Utility
Actual, Adjusted & Normalized Results of Operations
Twelve Months Ended March 2003

	(1) Unadjusted Results	(2) Normalizing Adjustments	(3) Total Normalized Results	(4) Price Change	(5) Results with Price Change
1 Operating Revenues:					
2 General Business Revenues	925,574,542	(2,257,455)	923,317,087	127,506,511	1,050,823,598
3 Interdepartmental	(41)	53	12		
4 Special Sales	410,123,046	2,558,915	412,681,961		
5 Other Operating Revenues	44,353,718	(3,413,052)	40,940,666		
6 Total Operating Revenues	1,380,051,265	(3,111,539)	1,376,939,726		
7					
8 Operating Expenses:					
9 Steam Production	252,943,792	26,794,139	279,737,931		
10 Nuclear Production	-	-	-		
11 Hydro Production	9,811,980	4,070,739	13,882,719		
12 Other Power Supply	497,928,316	(72,399,704)	425,528,612		
13 Transmission	38,703,606	(857,531)	37,846,076		
14 Distribution	35,705,038	293,505	35,998,543		
15 Customer Accounting	39,901,780	(7,704,300)	32,197,480	662,309	32,859,789
16 Customer Service & Info	5,215,909	10,660	5,226,569		
17 Sales	287,303	-	287,303		
18 Administrative & General	126,953,562	5,280,090	132,233,653		
19 Total O&M Expenses	1,007,451,286	(44,512,401)	962,938,885		
20 Depreciation	139,787,137	(2,244,335)	137,542,803		
21 Amortization	21,894,085	(28,211)	21,865,874		
22 Taxes Other Than Income	40,873,941	777,883	41,651,825	378,694	42,030,519
23 Income Taxes - Federal	13,681,350	15,307,383	28,988,733	42,253,391	71,242,124
24 Income Taxes - State	2,997,504	1,571,315	4,568,819	5,741,534	10,310,353
25 Income Taxes - Def Net	7,634,183	3,120,545	10,754,728		
26 Investment Tax Credit Adj.	(4,876,135)	-	(4,876,135)		
27 Misc Revenue & Expense	(1,291,444)	(1,267,512)	(2,558,956)		
28 Total Operating Expenses:	1,228,151,908	(27,275,332)	1,200,876,576	49,035,928	1,249,912,504
29					
30 Operating Rev For Return:	151,899,357	24,163,793	176,063,150	78,470,583	254,533,733
31					
32 Rate Base:					
33 Electric Plant In Service	4,920,007,012	176,225,049	5,096,232,061		
34 Plant Held for Future Use	1,219,417	(566,234)	653,184		
35 Misc Deferred Debits	109,518,747	(13,437,228)	96,081,518		
36 Elec Plant Acq Adj	39,476,121	-	39,476,121		
37 Nuclear Fuel	-	-	-		
38 Prepayments	4,126,651	-	4,126,651		
39 Fuel Stock	23,469,730	(9,219)	23,460,512		
40 Material & Supplies	36,975,184	-	36,975,184		
41 Working Capital	34,645,282	(934,435)	33,710,847		
42 Weatherization Loans	23,099,729	-	23,099,729		
43 Misc Rate Base	6,738,222	-	6,738,222		
44 Total Electric Plant:	5,199,276,095	161,277,934	5,360,554,029	-	5,360,554,029
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(1,876,249,202)	(26,949,092)	(1,903,198,294)		
48 Accum Prov For Amort	(93,903,216)	6,331,100	(87,572,116)		
49 Accum Def Income Tax	(461,794,317)	45,904,577	(415,889,740)		
50 Unamortized ITC	(239,686)	-	(239,686)		
51 Customer Adv For Const	(8,947,210)	2,854,130	(6,093,080)		
52 Customer Service Deposits	-	(5,371,405)	(5,371,405)		
53 Misc Rate Base Deductions	(49,552,229)	(1,432,610)	(50,984,839)		
54					
55 Total Rate Base Deductions	(2,490,685,860)	21,336,700	(2,469,349,160)	-	(2,469,349,160)
56					
57 Total Rate Base:	2,708,590,235	182,614,634	2,891,204,869	-	2,891,204,869
58					
59 Return on Rate Base	5.608%		6.090%		8.804%
60 Return on Equity	4.706%	1.024%	5.730%		11.500%
61					
62 TAX CALCULATION:					
63 Operating Revenue	171,336,260	44,163,037	215,499,296	126,465,508	341,964,804
64 Other Deductions	-	-	-		
65 Interest (AFUDC)	-	-	-		
66 Interest	99,889,022	(4,502,391)	95,386,631		95,386,631
67 Schedule "M"	(29,360,162)	(14,054,969)	(43,415,131)		(43,415,131)
68 Income Before Tax	42,087,075	34,610,459	76,697,534	126,465,508	203,163,042
69					
70 State Income Taxes	2,997,504	1,571,315	4,568,819	5,741,534	10,310,353
71 Taxable Income	39,089,570	33,039,144	72,128,715	120,723,974	192,852,688
72					
73 Federal Income Taxes + Other	13,681,350	15,307,383	28,988,733	42,253,391	71,242,124

	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
	Total Adjustments							
1 Operating Revenues:								
2 General Business Revenues	(2,257,455)	(908,535)	-	(1,348,920)	-	-	-	-
3 Interdepartmental	53	53	-	-	-	-	-	-
4 Special Sales	2,558,915	-	(261,533)	2,820,449	-	-	-	-
5 Other Operating Revenues	(3,413,052)	(5,392,054)	-	1,979,002	-	-	-	-
6 Total Operating Revenues	(3,111,539)	(6,300,536)	(261,533)	3,450,531	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	26,794,139	-	315,241	26,478,898	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	4,070,739	4,091,897	(21,158)	-	-	-	-	-
12 Other Power Supply	(72,399,704)	-	(166,259)	(72,233,445)	-	-	-	-
13 Transmission	(857,531)	-	43,231	(900,762)	-	-	-	-
14 Distribution	293,505	-	293,505	-	-	-	-	-
15 Customer Accounting	(7,704,300)	-	(7,704,300)	-	-	-	-	-
16 Customer Service & Info	10,660	-	10,660	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	5,280,090	-	5,280,090	-	-	-	-	-
19 Total O&M Expenses	(44,512,401)	4,091,897	(1,948,989)	(46,655,308)	-	-	-	-
20 Depreciation	(2,244,335)	-	(344,105)	-	(5,923,952)	-	4,023,723	-
21 Amortization	(28,211)	-	(28,211)	-	-	-	-	-
22 Taxes Other Than Income	777,883	-	139,920	-	-	637,964	-	-
23 Income Taxes: Federal	15,307,383	(3,485,965)	563,322	21,073,833	-	5,362,520	(8,206,326)	-
24 State	1,571,315	(473,685)	76,546	2,863,584	-	219,973	(1,115,103)	-
25 Deferred Income Taxes	3,120,545	440,513	-	(4,921,524)	2,248,199	-	5,353,358	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(1,267,512)	(1,501,327)	233,815	-	-	-	-	-
28 Total Operating Expenses:	(27,275,332)	(928,568)	(1,307,703)	(27,639,416)	(3,675,753)	6,220,456	55,651	-
29								
30 Operating Rev For Return:	24,163,793	(5,371,968)	1,046,169	31,089,946	3,675,753	(6,220,456)	(55,651)	-
31								
32 Rate Base:								
33 Electric Plant In Service	176,225,049	-	-	-	-	176,225,049	-	-
34 Plant Held for Future Use	(566,234)	-	-	-	-	(566,234)	-	-
35 Misc Deferred Debits	(13,437,228)	-	87,475	6,371,956	-	(19,896,660)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	(9,219)	-	(9,219)	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	(934,435)	-	-	-	-	(934,435)	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	161,277,934	-	78,256	6,371,956	-	154,827,721	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(26,949,092)	-	-	2,961,976	-	(29,911,068)	-	-
48 Accum Prov For Amort	6,331,100	-	-	-	-	6,331,100	-	-
49 Accum Def Income Tax	45,904,577	886,787	-	2,354,048	(1,124,100)	54,166,680	(10,378,839)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	2,854,130	-	-	-	-	2,854,130	-	-
52 Customer Service Deposits	(5,371,405)	-	(5,371,405)	-	-	-	-	-
53 Miscellaneous Deductions	(1,432,610)	(1,432,610)	-	-	-	-	-	-
54								
55 Total Deductions:	21,336,700	(545,823)	(5,371,405)	2,354,048	1,837,876	54,166,680	(31,104,677)	-
56								
57 Total Rate Base:	182,614,634	(545,823)	(5,293,149)	8,726,005	1,837,876	54,166,680	123,723,044	-
58								
59								
60 Estimated ROE impact	1.024%	-0.419%	0.106%	2.394%	0.280%	-0.712%	-0.525%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	44,163,037	(8,891,106)	1,686,038	50,105,839	5,923,952	(637,964)	(4,023,723)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(4,502,391)	-	-	-	-	(4,502,391)	-	-
70 Schedule "M" Additions	(19,007,436)	187,999	-	(6,659)	(5,923,952)	(16,632,141)	3,367,317	-
72 Schedule "M" Deductions	(4,952,467)	1,730,479	-	(12,975,355)	-	(17,612,935)	23,905,343	-
73 Income Before Tax	34,610,459	(10,433,586)	1,686,038	63,074,535	-	4,845,221	(24,561,748)	-
74								
76 State Income Taxes	1,571,315	(473,685)	76,546	2,863,584	-	219,973	(1,115,103)	-
77 Taxable Income	33,039,144	(9,959,901)	1,609,491	60,210,951	-	4,625,248	(23,446,645)	-
78								
79 Federal Income Taxes	15,307,383	(3,485,965)	563,322	21,073,833	-	5,362,520	(8,206,326)	-

PACIFICORP
State of Utah
Normalized Results of Operations - Rolled In
12 Months Ended March 2003

Net Rate Base - Utah Jurisdiction	\$ 2,891,204,869	Ref. Page 1.0
Return on Rate Base Requested	<u>8.804%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	254,533,733	
Less Current Operating Revenues	<u>(176,063,150)</u>	
Increase to Current Revenues	78,470,583	
Net to Gross Bump-up	<u>162.49%</u>	
Price Change Required for Requested Return	<u>\$ 127,506,511</u>	
Requested Price Change	\$ 127,506,511	
Uncollectible Percent	0.519%	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 662,309</u>	
Requested Price Change	\$ 127,506,511	
Franchise Tax	0.000%	Ref. Page 1.3
OPUC Fee	0.000%	Ref. Page 1.3
Washington Revenue Tax	0.000%	Ref. Page 1.3
Utah Gross Receipts	0.297%	Ref. Page 1.3
Resource Supplier	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 378,694</u>	
Requested Price Change	\$ 127,506,511	
Uncollectible Expense	(662,309)	
Taxes Other Than Income	<u>(378,694)</u>	
Income Before Taxes	<u>\$ 126,465,507</u>	
State Effective Tax Rate	4.540%	Ref. Page 2.1
State Income Taxes	<u>\$ 5,741,534</u>	
Taxable Income	\$ 120,723,973	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 42,253,391</u>	
Operating Income	100.000%	
Net Operating Income	61.542%	Ref. Page 1.3
Net to Gross Bump-Up	<u>162.49%</u>	

PACIFICORP
State of Utah
Normalized Results of Operations - Rolled In
12 Months Ended March 2003

Page 1.3

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.519%
Taxes Other - Franchise Tax	0.000%
Taxes Other - Utah Gross Receipts	<u>0.297%</u>
Sub-Total	99.184%
State Income Tax @ 4.54%	<u>4.503%</u>
Sub-Total	94.681%
Federal Income Tax @ 35.00%	<u>33.138%</u>
Net Operating Income	<u><u>61.542%</u></u>

**PACIFICORP
RESULTS OF OPERATIONS**

Page 2.1

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	MARCH 2003
FILE:	JAM March 2003
PREPARED BY:	Revenue Requirement Department
DATE:	October 15, 2003
TIME:	12:10:33 PM
TYPE OF AVG:	BEGINNING/ENDING AVG.
METHODOLOGY:	
FACTOR:	ROLLED-IN
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.625
MERGED EFFECTIVE TAXRATE	37.951%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	51.55%	6.40%	3.299%
PREFERRED	1.41%	6.75%	0.095%
COMMON	47.04%	11.50%	5.410%
	<u>100.00%</u>		<u>8.804%</u>

OTHER INFORMATION

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RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	UNADJUSTED RESULTS			UTAH	
			TOTAL	OTHER	UTAH	ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues		2,297,194,970	1,371,620,428	925,574,542	(2,257,455)	923,317,087
3	Interdepartmental		2,206	2,247	(41)	53	12
4	Special Sales		1,051,969,613	641,846,567	410,123,046	2,558,915	412,681,961
5	Other Operating Revenues		136,148,535	91,794,817	44,353,718	(3,413,052)	40,940,666
6	Total Operating Revenues	2.4	3,485,315,324	2,105,264,059	1,380,051,265	(3,111,539)	1,376,939,726
7							
8	Operating Expenses:						
9	Steam Production	2.6	645,351,017	392,407,225	252,943,792	26,794,139	279,737,931
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	25,002,679	15,190,699	9,811,980	4,070,739	13,882,719
12	Other Power Supply		1,155,095,096	657,166,780	497,928,316	(72,399,704)	425,528,612
13	Transmission	2.11	98,626,444	59,922,837	38,703,606	(857,531)	37,846,076
14	Distribution	2.13	95,045,376	59,340,338	35,705,038	293,505	35,998,543
15	Customer Accounts	2.13	95,086,970	55,185,190	39,901,780	(7,704,300)	32,197,480
16	Customer Service	2.14	8,789,970	3,574,061	5,215,909	10,660	5,226,569
17	Sales	2.14	656,559	369,256	287,303	0	287,303
18	Administrative & General	2.15	300,087,872	173,134,310	126,953,562	5,280,090	132,233,653
19							
20	Total O & M Expenses	2.15	2,423,741,983	1,416,290,697	1,007,451,286	(44,512,401)	962,938,885
21							
22	Depreciation	2.17	374,500,985	234,713,847	139,787,137	(2,244,335)	137,542,803
23	Amortization Expense	2.18	59,595,819	37,701,735	21,894,085	(28,211)	21,865,874
24	Taxes Other Than Income	2.19	122,671,115	81,797,174	40,873,941	777,883	41,651,825
25	Income Taxes - Federal	2.22	53,980,615	40,299,265	13,681,350	15,307,383	28,988,733
26	Income Taxes - State	2.22	10,081,039	7,083,534	2,997,504	1,571,315	4,568,819
27	Income Taxes - Def Net	2.20	57,365,502	49,731,319	7,634,183	3,120,545	10,754,728
28	Investment Tax Credit Adj.	2.19	(5,940,093)	(1,063,958)	(4,876,135)	0	(4,876,135)
29	Misc Revenue & Expense	2.5	(744,871)	546,573	(1,291,444)	(1,267,512)	(2,558,956)
30							
31	Total Operating Expenses	2.22	3,095,252,093	1,867,100,185	1,228,151,908	(27,275,332)	1,200,876,575
32							
33	Operating Revenue for Return		390,063,231	238,163,874	151,899,357	24,163,793	176,063,150
34							
35							
36	Rate Base:						
37	Electric Plant in Service	2.31	12,582,105,602	7,662,098,590	4,920,007,012	176,225,049	5,096,232,061
38	Plant Held for Future Use	2.32	2,841,611	1,622,194	1,219,417	(566,234)	653,184
39	Misc Deferred Debits	2.33	540,205,810	430,687,064	109,518,747	(13,437,228)	96,081,518
40	Elec Plant Acq Adj	2.32	100,592,216	61,116,094	39,476,121	0	39,476,121
41	Nuclear Fuel	2.32	0	0	0	0	0
42	Prepayments	2.33	13,541,874	9,415,223	4,126,651	0	4,126,651
43	Fuel Stock	2.32	59,919,885	36,450,155	23,469,730	(9,219)	23,460,512
44	Material & Supplies	2.33	88,974,066	51,998,882	36,975,184	0	36,975,184
45	Working Capital	2.33	80,077,261	45,431,979	34,645,282	(934,435)	33,710,847
46	Weatherization Loans	2.32	65,200,624	42,100,895	23,099,729	0	23,099,729
47	Miscellaneous Rate Base	2.33	17,175,602	10,437,381	6,738,222	0	6,738,222
48							
49	Total Electric Plant		13,550,634,550	8,351,358,455	5,199,276,095	161,277,934	5,360,554,029
50							
51	Rate Base Deductions:						
52	Accum Prov For Depr	2.38	(4,900,466,624)	(3,024,217,421)	(1,876,249,202)	(26,949,092)	(1,903,198,294)
53	Accum Prov For Amort	2.39	(252,729,299)	(158,826,082)	(93,903,216)	6,331,100	(87,572,116)
54	Accum Def Income Taxes	2.35	(993,614,100)	(531,819,784)	(461,794,317)	45,904,577	(415,889,740)
55	Unamortized ITC	2.36	(19,071,501)	(18,831,815)	(239,686)	0	(239,686)
56	Customer Adv for Const	2.35	(6,699,618)	2,247,592	(8,947,210)	2,854,130	(6,093,080)
57	Customer Service Deposits	2.35	0	0	0	(5,371,405)	(5,371,405)
58	Misc. Rate Base Deductions	2.35	(128,746,152)	(79,193,923)	(49,552,229)	(1,432,610)	(50,984,839)
59							
60	Total Rate Base Deductions		(6,301,327,293)	(3,810,641,433)	(2,490,685,860)	21,336,700	(2,469,349,160)
61							
62	Total Rate Base		7,249,307,257	4,540,717,022	2,708,590,235	182,614,634	2,891,204,869
63							
64							
65	Return on Rate Base		5.381%		5.608%		6.090%
66							
67	Return on Equity		4.223%		4.706%		5.730%
68							
69	100 Basis Points in Equity:						
70	Revenue Requirement Impact		54,957,761		20,534,108		21,918,528
71	Rate Base Decrease		(582,809,403)		(209,612,453)		(207,320,174)

ELECTRIC REVENUES

Page 2.3

72	MARCH 2003 ROLLED-IN									
73	BEGINNING/ENDING AVG.									
74	FERC	BUSINESS	PITA		UNADJUSTED RESULTS		UTAH			
75	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ. TOTAL
76	Sales to Ultimate Customers									
77	440	Residential Sales								
78			S			822,925,384	480,742,828	342,182,556	(2,850,111)	339,332,445
79										
80					B1.1	822,925,384	480,742,828	342,182,556	(2,850,111)	339,332,445
81										
82	442	Commercial & Industrial Sales								
83			S			1,353,416,649	828,561,063	524,855,586	36,190,084	561,045,670
84			P	SE		89,425,158	54,398,650	35,026,508	(35,026,508)	0
85			PT	SG		-	-	-	-	-
86										
87										
88					B1.2	1,442,841,808	882,959,713	559,882,094	1,163,576	561,045,670
89										
90	444	Public Street & Highway Lighting								
91			S			14,939,423	7,482,334	7,457,089	(894,911)	6,562,178
92			SO			-	-	-	-	-
93					B1.3	14,939,423	7,482,334	7,457,089	(894,911)	6,562,178
94										
95	445	Other Sales to Public Authority								
96			S			16,488,355	435,552	16,052,803	323,991	16,376,794
97										
98					B1.3	16,488,355	435,552	16,052,803	323,991	16,376,794
99										
100	448	Interdepartmental								
101			DPW	S		2,206	2,247	(41)	53	12
102			GP	SO		-	-	-	-	-
103					B1.3	2,206	2,247	(41)	53	12
104										
105	Total Sales to Ultimate Customers					2,297,197,176	1,371,622,675	925,574,501	(2,257,402)	923,317,099
106										
107										
108										
109	447	Sales for Resale								
110			WSF	S		6,865,042	6,865,042	-	-	-
111			WSF	SG		1,025,420,959	623,007,692	402,413,267	10,268,694	412,681,961
112			WSF	SE		19,883,612	11,973,833	7,709,779	(7,709,779)	-
113			WSF	SG		-	-	-	-	-
114										
115					B1.3	1,051,969,613	641,845,567	410,123,046	2,558,915	412,681,961
116	449	Provision for Rate Refund								
117			WSF	S		(2,500,035)	-	(2,500,035)	2,500,035	(0)
118			WSF	SG		-	-	-	-	-
119										
120										
121					B1.3	(2,500,035)	-	(2,500,035)	2,500,035	(0)
122										
123	Total Sales from Electricity					3,346,666,754	2,013,469,242	1,333,197,511	2,801,548	1,335,999,059

126	FERC	BUSINESS	PITA			UNADJUSTED RESULTS		UTAH	
127	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	ADJUSTMENT	ADJ. TOTAL
128	450	Forfeited Discounts & Interest							
129		CUST	S			6,318,056	3,465,650	2,852,405	2,852,405
130		CUST	SO			-	-	-	-
131					B1.5	6,318,056	3,465,650	2,852,405	2,852,405
132									
133	451	Misc Electric Revenue							
134		CUST	S			6,414,041	2,788,500	3,625,541	3,625,541
135		GP	SG			-	-	-	-
136		GP	SO			(269)	(164)	(105)	(105)
137					B1.6	6,413,772	2,788,336	3,625,436	3,625,436
138									
139	453	Water Sales							
140		P	SG			-	-	-	-
141						-	-	-	-
142									
143	454	Rent of Electric Property							
144		DPW	S			10,426,656	5,463,220	4,963,437	5,107,026
145		T	SG			3,353,582	2,037,512	1,316,070	1,316,070
146		GP	SO			-	-	-	-
147					B1.6	13,780,238	7,500,731	6,279,507	6,423,097
148									
149									
150									
151	456	Other Electric Revenue							
152		DMS	S			21,655,146	23,016,736	(1,361,590)	659,410
153		CUST	CN			-	-	-	-
154		OTHSE	SE			12,197,930	7,420,182	4,777,748	4,777,748
155		OTHSE	SO			25,304,681	15,415,262	9,889,419	(167,260)
156		OTHSGR	SG			52,978,748	32,187,920	20,790,828	22,769,830
157									
158									
159					B1.7	112,136,505	78,040,100	34,096,406	(6,056,677)
160									
161		Total Other Electric Revenues				138,648,570	91,794,817	46,853,753	40,940,666
162									
163		Total Electric Operating Revenues			B1.7	3,485,315,324	2,105,264,059	1,380,051,265	1,376,939,726
164									
165		Summary of Revenues by Factor							
166		S				2,256,950,923	1,358,823,172	898,127,750	935,561,481
167		CN				-	-	-	-
168		SE				121,306,701	73,792,665	47,514,036	4,777,748
169		SO				25,304,412	15,415,098	9,889,313	(167,365)
170		SG				1,081,753,290	657,233,124	424,520,166	436,767,862
171		DGP				-	-	-	-
172									
173		Total Electric Operating Revenues				3,485,315,324	2,105,264,059	1,380,051,265	1,376,939,726

	FERC	BUSINESS	PITA			UNADJUSTED RESULTS				
	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
176		Miscellaneous Revenues								
177	41160	Gain on Sale of Utility Plant - CR								
180		DPW	S			-	-	-	-	-
181		T	SG			-	-	-	-	-
182		G	SO			-	-	-	-	-
183		T	SG			-	-	-	-	-
184		P	SG			-	-	-	-	-
185						-	-	-	-	-
186						-	-	-	-	-
187	41170	Loss on Sale of Utility Plant								
188		DPW	S			-	-	-	-	-
189		T	SG			-	-	-	-	-
190						-	-	-	-	-
191						-	-	-	-	-
192	4118	Gain from Emission Allowances								
193		P	SE			(566,761)	(344,769)	(221,992)	(1,501,327)	(1,723,319)
194					B1.1	(566,761)	(344,769)	(221,992)	(1,501,327)	(1,723,319)
195						-	-	-	-	-
196	41181	Gain from Disposition of NOX Credits								
197		P	SE			-	-	-	-	-
198						-	-	-	-	-
199						-	-	-	-	-
200	4194	Impact Housing Interest Income								
201		P	SG			-	-	-	-	-
202						-	-	-	-	-
203						-	-	-	-	-
204	421	(Gain) / Loss on Sale of Utility Plant								
205		DPW	S			2,256,024	2,370,232	(114,207)	-	(114,207)
206		T	SG			(265,780)	(161,478)	(104,302)	-	(104,302)
207		T	SG			(1,198,231)	(728,000)	(470,230)	-	(470,230)
208		P	SE			-	-	-	-	-
209		PTD	SO			-	-	-	-	-
210		P	SG			(970,125)	(589,412)	(380,713)	-	(380,713)
211					B1.1	(178,110)	891,342	(1,069,452)	-	(1,069,452)
212						-	-	-	-	-
213		Total Miscellaneous Revenues				(744,871)	546,573	(1,291,444)	(1,501,327)	(2,792,771)
214		Miscellaneous Expenses								
215	4311	Interest on Customer Deposits								
216		CUST	S			-	-	-	233,815	233,815
217						-	-	-	233,815	233,815
218		Total Miscellaneous Expenses				-	-	-	233,815	233,815
219						-	-	-	233,815	233,815
220		Net Misc Revenue and Expense				(744,871)	546,573	(1,291,444)	(1,267,512)	(2,558,956)
221						-	-	-	-	-

224	FERC	BUSINESS	PITA			UNADJUSTED RESULTS			UTAH		
225	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
226	500	Operation Supervision & Engineering									
227		P		SNPPS		11,461,080	6,963,327	4,497,754	315,241	4,812,995	
228											
229					B2.1	11,461,080	6,963,327	4,497,754	315,241	4,812,995	
230											
231	501	Fuel Related									
232		P		SE		453,998,587	276,174,079	177,824,518	26,577,393	204,401,910	
233		Hydro Endown	P	SE		(36,134,161)	(21,980,946)	(14,153,215)	-	(14,153,215)	
234		Hydro Endown	P	SE		(1,638,363)	(996,641)	(641,722)	-	(641,722)	
235					B2.1	416,226,073	253,196,493	163,029,580	26,577,393	189,606,973	
236											
237	502	Steam Expenses									
238		P		SNPPS		26,005,899	15,800,219	10,205,681	-	10,205,681	
239											
240					B2.1	26,005,899	15,800,219	10,205,681	-	10,205,681	
241											
242	503	Steam From Other Sources									
243		P		SE		3,890,217	2,366,476	1,523,740	(98,495)	1,425,246	
244					B2.1	3,890,217	2,366,476	1,523,740	(98,495)	1,425,246	
245											
246	505	Electric Expenses									
247		P		SNPPS		3,848,891	2,338,443	1,510,448	-	1,510,448	
248											
249					B2.1	3,848,891	2,338,443	1,510,448	-	1,510,448	
250											
251	506	Misc. Steam Expense									
252		P		SNPPS		39,033,912	23,715,555	15,318,357	-	15,318,357	
253		P		SE		-	-	-	-	-	
254											
255					B2.1	39,033,912	23,715,555	15,318,357	-	15,318,357	
256											
257	507	Rents									
258		P		SNPPS		932,714	566,683	366,032	-	366,032	
259											
260					B2.1	932,714	566,683	366,032	-	366,032	
261											
262	510	Maint Supervision & Engineering									
263		P		SNPPS		6,309,317	3,833,307	2,476,010	-	2,476,010	
264											
265					B2.1	6,309,317	3,833,307	2,476,010	-	2,476,010	
266											
267					Ref						
268	511	Maintenance of Structures									
269		P		SNPPS		20,552,889	12,487,172	8,065,717	-	8,065,717	
270											
271					B2.1	20,552,889	12,487,172	8,065,717	-	8,065,717	
272											
273	512	Maintenance of Boiler Plant									
274		P		SNPPS		82,007,224	49,824,543	32,182,680	-	32,182,680	
275											
276					B2.1	82,007,224	49,824,543	32,182,680	-	32,182,680	
277											
278	513	Maintenance of Electric Plant									
279		P		SNPPS		26,086,581	15,849,238	10,237,343	-	10,237,343	
280											
281					B2.2	26,086,581	15,849,238	10,237,343	-	10,237,343	
282											
283	514	Maintenance of Misc. Steam Plant									
284		P		SNPPS		8,996,221	5,465,770	3,530,451	-	3,530,451	
285											
286					B2.2	8,996,221	5,465,770	3,530,451	-	3,530,451	
287											
288					B2.2						
289	Total Steam Power Generation					B2.2	645,351,017	392,407,225	252,943,792	26,794,139	279,737,931

290	MARCH 2003 ROLLED-IN									
291	BEGINNING/ENDING AVG.									
292	FERC	BUSINESS	PITA			UNADJUSTED RESULTS	UTAH			
293	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
294	517	Operation Super & Engineering				-	-	-	-	-
295		P	SNPPN			-	-	-	-	-
296						-	-	-	-	-
297						-	-	-	-	-
298	518	Nuclear Fuel Expense				-	-	-	-	-
299		P	SE			-	-	-	-	-
300						-	-	-	-	-
301						-	-	-	-	-
302						-	-	-	-	-
303	519	Coolants and Water				-	-	-	-	-
304		P	SNPPN			-	-	-	-	-
305						-	-	-	-	-
306						-	-	-	-	-
307	520	Steam Expenses				-	-	-	-	-
308		P	SNPPN			-	-	-	-	-
309						-	-	-	-	-
310						-	-	-	-	-
311						-	-	-	-	-
312						-	-	-	-	-
313	523	Electric Expenses				-	-	-	-	-
314		P	SNPPN			-	-	-	-	-
315						-	-	-	-	-
316						-	-	-	-	-
317	524	Misc. Nuclear Expenses				-	-	-	-	-
318		P	SNPPN			-	-	-	-	-
319						-	-	-	-	-
320						-	-	-	-	-
321	528	Maintenance Super & Engineering				-	-	-	-	-
322		P	SNPPN			-	-	-	-	-
323						-	-	-	-	-
324						-	-	-	-	-
325	529	Maintenance of Structures				-	-	-	-	-
326		P	SNPPN			-	-	-	-	-
327						-	-	-	-	-
328						-	-	-	-	-
329	530	Maintenance of Reactor Plant				-	-	-	-	-
330		P	SNPPN			-	-	-	-	-
331						-	-	-	-	-
332						-	-	-	-	-
333	531	Maintenance of Electric Plant				-	-	-	-	-
334		P	SNPPN			-	-	-	-	-
335						-	-	-	-	-
336						-	-	-	-	-
337	532	Maintenance of Misc Nuclear				-	-	-	-	-
338		P	SNPPN			-	-	-	-	-
339						-	-	-	-	-
340						-	-	-	-	-
341	Total Nuclear Power Generation					-	-	-	-	-

342	MARCH 2003 ROLLED-IN									
343	BEGINNING/ENDING AVG.									
344	FERC	BUSINESS	PITA							
345	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
346										
347	535	Operation Super & Engineering								
348		P	SNPPH			(6,988,877)	(4,246,182)	(2,742,695)	37,951	(2,704,744)
349										
350					B2.3	(6,988,877)	(4,246,182)	(2,742,695)	37,951	(2,704,744)
351										
352	536	Water For Power								
353		P	SNPPH			50,166	30,479	19,687	-	19,687
354										
355					B2.3	50,166	30,479	19,687	-	19,687
356										
357	537	Hydraulic Expenses								
358		P	SNPPH			2,483,868	1,509,106	974,762	-	974,762
359										
360					B2.3	2,483,868	1,509,106	974,762	-	974,762
361										
362	538	Electric Expenses								
363		P	SNPPH			-	-	-	-	-
364										
365					B2.3	-	-	-	-	-
366										
367	539	Misc. Hydro Expenses								
368		P	SNPPH			20,288,968	12,326,824	7,962,145	4,039,211	12,001,355
369										
370										
371					B2.3	20,288,968	12,326,824	7,962,145	4,039,211	12,001,355
372										
373	540	Rents (Hydro Generation)								
374		P	SNPPH			44,640	27,122	17,519	(30)	17,489
375										
376					B2.3	44,640	27,122	17,519	(30)	17,489
377										
378	541	Maint Supervision & Engineering								
379		P	SNPPH			2,874	1,746	1,128	-	1,128
380										
381					B2.3	2,874	1,746	1,128	-	1,128
382										
383	542	Maintenance of Structures								
384		P	SNPPH			1,749,607	1,062,996	686,611	(73)	686,538
385										
386					B2.3	1,749,607	1,062,996	686,611	(73)	686,538
387										
388										
389										
390					Ref					
391	543	Maintenance of Dams & Waterways								
392		P	SNPPH			2,298,405	1,396,426	901,980	(6,320)	895,660
393										
394					B2.3	2,298,405	1,396,426	901,980	(6,320)	895,660
395										
396	544	Maintenance of Electric Plant								
397		P	SNPPH			2,177,574	1,323,013	854,561	-	854,561
398										
399					B2.3	2,177,574	1,323,013	854,561	-	854,561
400										
401	545	Maintenance of Misc. Hydro Plant								
402		P	SNPPH			2,895,452	1,759,169	1,136,283	-	1,136,283
403										
404					B2.3	2,895,452	1,759,169	1,136,283	-	1,136,283
405										
406	Total Hydraulic Power Generation				B2.3	25,002,679	15,190,699	9,811,980	4,070,739	13,882,719

FERC	BUSINESS	PITA	UNADJUSTED RESULTS				UTAH	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER			
546	Operation Super & Engineering	P	SNPPO		-	-	-	-	-
				B2.4	-	-	-	-	-
547	Fuel	P	SE		71,286,169	43,364,434	27,921,735	(11,572,269)	16,349,466
				B2.4	71,286,169	43,364,434	27,921,735	(11,572,269)	16,349,466
548	Generation Expense	P	SNPPO		17,455,204	10,605,134	6,850,070	1,561,184	8,411,254
				B2.4	17,455,204	10,605,134	6,850,070	1,561,184	8,411,254
549	Miscellaneous Other	P	SNPPO		1,533,461	931,674	601,787	-	601,787
				B2.4	1,533,461	931,674	601,787	-	601,787
				Ref					
550	Maint Supervision & Engineering	P	SNPPO		6,107,202	3,710,509	2,396,693	-	2,396,693
				B2.4	6,107,202	3,710,509	2,396,693	-	2,396,693
551	Maint Supervision & Engineering	P	SNPPO		6,023	3,659	2,364	-	2,364
				B2.4	6,023	3,659	2,364	-	2,364
552	Maintenance of Structures	P	SNPPO		4,225	2,567	1,658	-	1,658
				B2.4	4,225	2,567	1,658	-	1,658
553	Maint of Generation & Electric Plant	P	SNPPO		33,806	20,540	13,267	-	13,267
				B2.4	33,806	20,540	13,267	-	13,267
554	Maintenance of Misc. Other	P	SNPPO		19,173	11,649	7,524	-	7,524
				B2.4	19,173	11,649	7,524	-	7,524
Total Other Power Generation				B2.4	96,445,263	58,650,165	37,795,098	(10,011,085)	27,784,013

458	FERC	BUSINESS	PITA			UNADJUSTED RESULTS			UTAH	
459	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
460	555	Purchased Power								
461		DMSC	S			(114,054,292)	(114,054,292)	-	-	-
462		P	SG			1,017,490,677	618,189,547	399,301,130	(63,453,682)	335,847,448
463		P	SE			105,634,114	64,258,798	41,375,316	6,296,967	47,672,283
464										
465										
466										
467					B2.5	1,009,070,499	568,394,053	440,676,446	(57,156,716)	383,519,730
468										
469	556	System Control & Load Dispatch								
470		P	SG			7,921	4,812	3,108	-	3,108
471										
472					B2.5	7,921	4,812	3,108	-	3,108
473										
474										
475										
476	557	Other Expenses								
477		P	S			-	-	-	-	-
478		P	SG			49,571,413	30,117,749	19,453,663	(5,231,903)	14,221,760
479		P	SGCT			-	-	-	-	-
480		P	SE			-	-	-	-	-
481		P	TROJP			-	-	-	-	-
482										
483										
484					B2.5	49,571,413	30,117,749	19,453,663	(5,231,903)	14,221,760
485										
486	Total Other Power Supply				B2.5	1,058,649,833	598,516,615	460,133,218	(62,388,619)	397,744,599
487										
488	TOTAL PRODUCTION EXPENSE					1,825,448,792	1,064,764,704	760,684,088	(41,534,826)	719,149,262

490	FERC					UNADJUSTED RESULTS				
491	ACCT	DESCRIPTION	FACTOR	Ref		TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
492		Summary of Production Expense by Factor								
493		S				(114,054,292)	(114,054,292)	-	-	-
494		SG				1,067,070,011	648,312,109	418,757,902	(68,685,585)	350,072,316
495		SE				597,036,572	363,186,201	233,850,371	35,356,811	269,207,182
496		SNPPH				25,002,679	15,190,699	9,811,980	4,070,739	13,882,719
497		TROJP				-	-	-	-	-
498		SGCT				-	-	-	-	-
499		DEU				-	-	-	-	-
500		DEP				-	-	-	(14,153,215)	(14,153,215)
501		SNPPS				225,234,728	136,844,256	88,390,472	315,241	86,705,713
502		SNPPO				25,159,095	15,285,731	9,873,363	1,561,184	11,434,547
503										
504										
505	Total Production Expense by Factor					1,825,448,792	1,064,764,704	760,684,088	(41,534,826)	719,149,262

506 MARCH 2003 ROLLED-IN

507 BEGINNING/ENDING AVG.

Page 2.11

508	FERC		BUSINESS	PITA		UNADJUSTED RESULTS					
509	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH	ADJ TOTAL
510	560	Operation Supervision & Engineering									
511			T	SNPT		3,849,326	2,338,707	1,510,618	43,231		1,553,850
512											
513					B2.6	3,849,326	2,338,707	1,510,618	43,231		1,553,850
514											
515	561	Load Dispatching									
516			T	SNPT		3,406,905	2,069,909	1,336,996	-		1,336,996
517											
518					B2.6	3,406,905	2,069,909	1,336,996	-		1,336,996
519	MARCH 2003 ROLLED-IN										
520	BEGINNING/ENDING AVG.										
521	FERC		BUSINESS	PITA		UNADJUSTED RESULTS					
522	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH	ADJ TOTAL
523	562	Station Expense									
524			T	SNPT		1,335,887	811,636	524,252	-		524,252
525											
526					B2.6	1,335,887	811,636	524,252	-		524,252
527											
528	563	Overhead Line Expense									
529			T	SNPT		2,145,273	1,303,388	841,885	-		841,885
530											
531					B2.6	2,145,273	1,303,388	841,885	-		841,885
532											
533	564	Underground Line Expense									
534			T	SNPT		-	-	-	-		-
535											
536					B2.6	-	-	-	-		-
537											
538	565	Transmission of Electricity by Others									
539			T	SG		70,743,405	42,981,066	27,762,340	(3,369,348)		24,392,991
540			T	SE		1,426,899	868,004	558,895	2,468,587		3,027,482
541											
542											
543					B2.6	72,170,304	43,849,069	28,321,235	(900,762)		27,420,473
544											
545	566	Misc. Transmission Expense									
546			T	SNPT		1,789,379	1,087,160	702,219	-		702,219
547											
548					B2.6	1,789,379	1,087,160	702,219	-		702,219
549											
550	567	Rents - Transmission									
551			T	SNPT		561,990	341,445	220,546	-		220,546
552											
553					B2.6	561,990	341,445	220,546	-		220,546
554											
555	568	Maint Supervision & Engineering									
556			T	SNPT		4,072	2,474	1,598	-		1,598
557											
558					B2.6	4,072	2,474	1,598	-		1,598
559											
560	569	Maintenance of Structures									
561			T	SNPT		513	311	201	-		201
562											
563					B2.7	513	311	201	-		201
564											
565	570	Maintenance of Station Equipment									
566			T	SNPT		6,017,193	3,655,823	2,361,370	-		2,361,370
567											
568					B2.7	6,017,193	3,655,823	2,361,370	-		2,361,370
569											
570	571	Maintenance of Overhead Lines									
571			T	SNPT		7,299,970	4,435,190	2,864,779	-		2,864,779
572											
573					B2.7	7,299,970	4,435,190	2,864,779	-		2,864,779
574											
575	572	Maintenance of Underground Lines									
576			T	SNPT		-	-	-	-		-
577											
578					B2.7	-	-	-	-		-
579											
580	573	Maint of Misc. Transmission Plant									
581			T	SNPT		45,632	27,724	17,908	-		17,908
582											
583					B2.7	45,632	27,724	17,908	-		17,908
584											
585	TOTAL TRANSMISSION EXPENSE					B2.7	98,626,444	59,922,837	38,703,606	(857,531)	37,846,076
586											
587	Summary of Transmission Expense by Factor										
588			SE			1,426,899	868,004	558,895	2,468,587		3,027,482
589			SG			70,743,405	42,981,066	27,762,340	(3,369,348)		24,392,991
590			SNPT			26,456,140	16,073,768	10,382,372	43,231		10,425,603
591	Total Transmission Expense by Factor						98,626,444	59,922,837	38,703,606	(857,531)	37,846,076

593 BEGINNING/ENDING AVG.

584	FERC	BUSINESS	PITA			UNADJUSTED RESULTS			UTAH	
585	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
586	580	Operation Supervision & Engineering								
587			DPW	S	B2.8	422,477	80,836	341,641	8,031	349,672
588			DPW	SNPD	B2.8	(4,259,444)	(2,522,414)	(1,737,030)	4,534	(1,732,496)
589						(3,836,966)	(2,441,577)	(1,395,389)	12,565	(1,382,824)
590										
591	581	Load Dispatching								
592			DPW	S	B2.8	-	-	-	-	-
593			DPW	SNPD	B2.8	5,773,045	3,418,758	2,354,287	21,776	2,376,063
594						5,773,045	3,418,758	2,354,287	21,776	2,376,063
595										
596	582	Station Expense								
597			DPW	S	B2.8	1,194,302	892,210	302,091	1,948	304,039
598			DPW	SNPD	B2.8	483,109	286,094	197,015	1,282	198,298
599						1,677,411	1,178,305	499,106	3,231	502,337
600										
601	583	Overhead Line Expenses								
602			DPW	S	B2.8	10,022,102	6,730,687	3,291,414	26,265	3,317,679
603			DPW	SNPD	B2.8	4,491,453	2,659,808	1,831,645	12,447	1,844,092
604						14,513,554	9,390,495	5,123,059	38,712	5,161,771
605										
606	584	Underground Line Expense								
607			DPW	S	B2.8	609,683	403,672	206,011	1,486	207,497
608			DPW	SNPD	B2.8	1,410	835	575	4	579
609						611,093	404,507	206,586	1,489	208,075
610										
611	585	Street Lighting & Signal Systems								
612			DPW	S		-	-	-	-	-
613			DPW	SNPD	B2.8	-	-	-	-	-
614					B2.8	-	-	-	-	-
615										
616	586	Meter Expenses								
617			DPW	S	B2.8	3,486,752	2,610,118	876,634	6,432	883,066
618			DPW	SNPD	B2.8	1,422,324	842,290	580,033	4,060	584,093
619						4,909,076	3,452,409	1,456,667	10,492	1,467,159
620										
621	587	Customer Installation Expenses								
622			DPW	S	B2.8	-	-	-	-	-
623			DPW	SNPD	B2.8	36,263	21,475	14,788	109	14,898
624						36,263	21,475	14,788	109	14,898
625										
626	588	Misc. Distribution Expenses								
627			DPW	S	B2.8	(2,828,929)	(392,821)	(2,436,107)	14,270	(2,421,837)
628			DPW	SNPD	B2.8	3,857,216	2,284,217	1,572,999	7,262	1,580,261
629						1,028,287	1,891,396	(863,108)	21,532	(841,576)
630										
631	589	Rents								
632			DPW	S	B2.9	2,149,020	1,557,706	591,314	-	591,314
633			DPW	SNPD	B2.9	303,219	179,564	123,655	463	124,118
634						2,452,239	1,737,271	714,969	463	715,432
635										
636	590	Maint Supervision & Engineering								
637			DPW	S	B2.9	304,407	81,631	222,776	1,718	224,494
638			DPW	SNPD	B2.9	164,827	97,609	67,217	387	67,604
639						469,234	179,240	289,994	2,105	292,099
640										
641	591	Maintenance of Structures								
642			DPW	S	B2.9	-	-	-	-	-
643			DPW	SNPD	B2.9	-	-	-	-	-
644						-	-	-	-	-
645										
646	592	Maintenance of Station Equipment								
647			DPW	S	B2.9	3,740,595	3,205,231	535,364	5,087	540,451
648			DPW	SNPD	B2.9	1,621,052	959,976	661,076	5,603	666,678
649						5,361,647	4,165,207	1,196,440	10,689	1,207,129

660	MARCH 2003 ROLLED-IN									
661	BEGINNING/ENDING AVG.									
662	FERC	BUSINESS	PITA			UNADJUSTED RESULTS		UTAH		
663	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
664	593	Maintenance of Overhead Lines								
665		DPW	S		B2.9	43,693,561	26,459,237	17,234,324	75,472	17,309,796
666		DPW	SNPD		B2.9	(7,349,009)	(4,352,033)	(2,996,976)	(10,668)	(3,007,644)
667						36,344,552	22,107,204	14,237,348	64,804	14,302,152
668										
669	594	Maintenance of Underground Lines								
670		DPW	S		B2.10	18,499,851	9,568,083	8,931,768	44,530	8,976,298
671		DPW	SNPD		B2.10	3,779	2,238	1,541	10	1,551
672						18,503,630	9,570,321	8,933,309	44,540	8,977,850
673										
674	595	Maintenance of Line Transformers								
675		DPW	S		B2.10	74,317	57,967	16,350	90	16,440
676		DPW	SNPD		B2.10	-	-	-	-	-
677						74,317	57,967	16,350	90	16,440
678										
679	596	Maint of Street Lighting & Signal Sys.								
680		DPW	S		B2.10	4,769,755	1,363,320	3,406,435	8,736	3,415,171
681		DPW	SNPD		B2.10	38,761	22,954	15,807	59	15,866
682						4,808,516	1,386,274	3,422,242	8,794	3,431,037
683										
684	597	Maintenance of Meters								
685		DPW	S		B2.10	2,165,369	1,355,249	810,120	6,141	816,262
686		DPW	SNPD		B2.10	511,595	302,963	208,632	1,278	209,910
687						2,676,964	1,658,212	1,018,752	7,419	1,026,171
688										
689	598	Maint of Misc. Distribution Plant								
690		DPW	S		B2.10	15,842,511	10,756,405	5,086,106	34,410	5,120,516
691		DPW	SNPD		B2.10	(16,199,998)	(9,593,529)	(6,606,469)	10,282	(6,596,187)
692						(357,487)	1,162,876	(1,520,363)	44,692	(1,475,670)
693										
694	TOTAL DISTRIBUTION EXPENSE				B2.10	95,045,376	59,340,338	35,705,038	293,505	35,998,543
695										
696										
697	Summary of Distribution Expense by Factor									
698		S				104,145,773	64,729,531	39,416,242	234,617	39,650,859
699		SNPD				(9,100,397)	(5,389,193)	(3,711,204)	58,888	(3,652,316)
700										
701	Total Distribution Expense by Factor					95,045,376	59,340,338	35,705,038	293,505	35,998,543
702										
703	MARCH 2003 ROLLED-IN									
704	BEGINNING/ENDING AVG.									
705	FERC	BUSINESS	PITA			UNADJUSTED RESULTS		UTAH		
706	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
707	901	Supervision								
708		CUST	S		B2.12	2,382,453	1,670,022	712,431	5,859	718,290
709		CUST	CN		B2.12	8,305,694	4,600,669	3,705,025	19,186	3,724,211
710						10,688,147	6,270,691	4,417,456	25,045	4,442,501
711										
712	902	Meter Reading Expense								
713		CUST	S		B2.12	18,118,850	10,026,042	8,092,808	62,746	8,155,554
714		CUST	CN		B2.12	77,097	42,705	34,392	19	34,411
715						18,195,947	10,068,747	8,127,200	62,765	8,189,965
716										
717	903	Customer Receipts & Collections								
718		CUST	S		B2.12	4,979,832	2,780,345	2,199,487	65,218	2,264,705
719		CUST	CN		B2.12	29,557,281	16,372,295	13,184,986	-	13,184,986
720						34,537,113	19,152,639	15,384,473	65,218	15,449,692
721										
722	904	Uncollectible Accounts								
723		CUST	S		B2.13	12,547,656	9,058,507	3,489,149	-	3,489,149
724		CUST	SG		B2.13	-	-	-	-	-
725		CUST	CN		B2.13	17,860,203	9,893,079	7,967,124	(7,857,329)	109,795
726						30,407,859	18,951,585	11,456,274	(7,857,329)	3,598,945
727										
728	905	Misc. Customer Accounts Expense								
729		CUST	S		B2.13	110,380	105,893	4,487	-	4,487
730		CUST	CN		B2.13	1,147,524	635,634	511,890	-	511,890
731						1,257,904	741,526	516,377	-	516,377
732										
733	TOTAL CUSTOMER ACCOUNTS EXPENSE					95,086,970	55,185,190	39,901,780	(7,704,300)	32,197,480
734										
735	Summary of Customer Accts Exp by Factor									
736		S				38,139,171	23,640,808	14,498,362	133,823	14,632,186
737		CN				56,947,799	31,544,381	25,403,417	(7,838,124)	17,565,294
738		SG				-	-	-	-	-
739	Total Customer Accounts Expense by Factor					95,086,970	55,185,190	39,901,780	(7,704,300)	32,197,480
740										

CUSTOMER ACCOUNTS EXPENSE SUMMARY

741	MARCH 2003 ROLLED-IN									
742	BEGINNING/ENDING AVG.									
743	FERC	BUSINESS	PITA							
744	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS	OTHER	UTAH	ADJUSTMENT
745	907	Supervision								ADJ TOTAL
746		CUST	S	B2.14		-	-	-	-	-
747		CUST	CN	B2.14		-	-	-	-	-
748						-	-	-	-	-
749										
750	908	Customer Assistance								
751		DMSC	S	B2.14		7,103,299	2,806,476	4,496,823	8,512	4,505,334
752		CUST	CN	B2.14		4,178	2,314	1,864	2,148	4,012
753										
754										
755						7,107,477	2,808,791	4,498,687	10,660	4,509,346
756										
757	909	Informational & Instructional Adv								
758		CUST	S	B2.14		2,600	2,399	201	-	201
759		CUST	CN	B2.14		1,331,745	737,677	594,068	-	594,068
760						1,334,346	740,076	594,270	-	594,270
761										
762	910	Misc. Customer Service								
763		CUST	S	B2.14		250,311	171,001	79,310	-	79,310
764		CUST	CN	B2.14		97,836	54,193	43,643	-	43,643
765										
766						348,147	225,194	122,953	-	122,953
767										
768	TOTAL CUSTOMER SERVICE EXPENSE					8,789,970	3,574,061	5,215,909	10,660	5,226,569
769										
770										
771	Summary of Customer Service Exp by Factor									
772		S				7,356,211	2,779,877	4,576,334	8,512	4,584,846
773		CN				1,433,759	794,184	639,575	2,148	641,723
774										
775	Total Customer Service Expense by Factor					8,789,970	3,574,061	5,215,909	10,660	5,226,569
776										
777	MARCH 2003 ROLLED-IN									
778	BEGINNING/ENDING AVG.									
779	FERC	BUSINESS	PITA							
780	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS	OTHER	UTAH	ADJUSTMENT
781										ADJ TOTAL
782	911	Supervision								
783		CUST	S	B2.15		-	-	-	-	-
784		CUST	CN	B2.15		-	-	-	-	-
785						-	-	-	-	-
786										
787	912	Demonstration & Selling Expense								
788		CUST	S	B2.15		-	-	-	-	-
789		CUST	CN	B2.15		-	-	-	-	-
790						-	-	-	-	-
791										
792	913	Advertising Expense								
793		CUST	S	B2.29		-	-	-	-	-
794		CUST	CN	B2.29		-	-	-	-	-
795						-	-	-	-	-
796										
797	916	Misc. Sales Expense								
798		CUST	S	B2.15		12,501	12,501	-	-	-
799		CUST	CN	B2.15		644,058	356,755	287,303	-	287,303
800						656,559	369,256	287,303	-	287,303
801										
802	TOTAL SALES EXPENSE					656,559	369,256	287,303	-	287,303
803										
804										
805	Total Sales Expense by Factor									
806		S				12,501	12,501	-	-	-
807		CN				644,058	356,755	287,303	-	287,303
808	Total Sales Expense by Factor					656,559	369,256	287,303	-	287,303
809										
810	Total Customer Service Exp Including Sales					9,446,529	3,943,317	5,503,212	10,660	5,513,872

813	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS				
814	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
815	920	Administrative & General Salaries							
816		PTD	S	B2.16	382,425	284,499	97,926	22,530	120,456
817		CUST	CN	B2.16	50	28	22	(54,811)	(54,789)
818		PTD	SO	B2.16	145,114,852	88,401,964	56,712,888	(3,152,956)	53,559,932
819					145,497,327	88,686,490	56,810,836	(3,185,237)	53,625,599
820									
821	921	Office Supplies & expenses							
822		PTD	S	B2.16	2,911,686	1,705,375	1,206,311	-	1,206,311
823		CUST	CN	B2.16	133,599	74,003	59,596	-	59,596
824		PTD	SO	B2.16	21,985,399	13,363,201	8,592,197	(86,346)	8,505,852
825					25,030,684	15,172,580	9,858,105	(86,346)	9,771,759
826									
827	922	Office Supplies & expenses							
828		PTD	S	B2.16	-	-	-	-	-
829		CUST	CN	B2.16	8,257	4,573	3,683	-	3,683
830		PTD	SO	B2.16	(40,849,572)	(24,884,895)	(15,964,577)	-	(15,964,577)
831					(40,841,315)	(24,880,421)	(15,960,894)	-	(15,960,894)
832									
833	923	Outside Services							
834		PTD	S	B2.17	263,978	222,403	41,575	-	41,575
835		CUST	CN	B2.17	3,195	1,770	1,425	-	1,425
836		PTD	SO	B2.17	45,246,480	27,563,531	17,682,949	(257,471)	17,425,478
837					45,513,653	27,787,703	17,725,949	(257,471)	17,468,478
838									
839	924	Property Insurance							
840		PTD	SO	B2.17	26,752,114	16,297,018	10,455,095	(1,108,611)	9,346,485
841					26,752,114	16,297,018	10,455,095	(1,108,611)	9,346,485
842									
843	925	Injuries & Damages							
844		PTD	SO	B2.17	20,630,360	12,567,731	8,062,630	-	8,062,630
845					20,630,360	12,567,731	8,062,630	-	8,062,630
846									
847	926	Employee Pensions & Benefits							
848		LABOR	S	B2.17	-	-	-	-	-
849		CUST	CN	B2.17	-	-	-	-	-
850		LABOR	SO	B2.17	606	369	237	10,610,248	10,610,485
851					606	369	237	10,610,248	10,610,485
852									
853	927	Franchise Requirements							
854		DMSC	S	B2.17	-	-	-	-	-
855		DMSC	SO	B2.17	-	-	-	-	-
856									
857									
858	928	Regulatory Commission Expense							
859		DMSC	S	B2.17	6,886,788	4,034,329	2,852,459	-	2,852,459
860		CUST	CN	B2.17	(1,832)	(1,015)	(817)	-	(817)
861		DMSC	SO	B2.17	145,902	88,882	57,021	-	57,021
862		FERC	SG	B2.17	2,310,092	1,403,526	906,566	-	906,566
863					9,340,951	5,525,722	3,815,228	-	3,815,228
864									
865	929	Duplicate Charges							
866		LABOR	S	B2.18	-	-	-	-	-
867		LABOR	SO	B2.18	(4,707,500)	(2,867,744)	(1,839,756)	(311,163)	(2,150,919)
868					(4,707,500)	(2,867,744)	(1,839,756)	(311,163)	(2,150,919)
869									
870	930	Misc General Expenses							
871		PTD	S	B2.18	38,147,807	13,381,956	24,765,851	-	24,765,851
872		CUST	CN	B2.18	3,547	1,965	1,582	-	1,582
873		LABOR	SO	B2.18	8,153,945	4,967,271	3,186,674	(381,329)	2,805,345
874					46,305,299	18,351,191	27,954,107	(381,329)	27,572,778
875									
876	931	Rents							
877		PTD	S	B2.18	759,953	738,113	21,841	-	21,841
878		PTD	SO	B2.18	1,366,472	832,436	534,036	-	534,036
879					2,126,426	1,570,549	555,877	-	555,877
880									
881	935	Maintenance of General Plant							
882		G	S	B2.19	1,922,039	1,220,853	701,186	-	701,186
883		CUST	CN	B2.19	289,895	149,500	120,395	-	120,395
884		G	SO	B2.19	22,247,335	13,552,769	8,694,566	-	8,694,566
885					24,439,269	14,923,122	9,516,147	-	9,516,147
886									
887		TOTAL ADMINISTRATIVE & GEN EXPENSE			300,087,872	173,134,310	126,953,562	5,280,090	132,233,653
888									
889		Summary of A&G Expense by Factor							
890		S			51,274,676	21,587,528	29,687,148	22,530	29,709,678
891		SO			246,086,393	149,912,432	96,173,961	5,312,372	101,486,333
892		SG			2,310,092	1,403,526	906,566	-	906,566
893		CN			416,711	230,823	185,887	(54,811)	131,076
894		Total A&G Expense by Factor			300,087,872	173,134,310	126,953,562	5,280,090	132,233,653
895									
896		TOTAL O&M EXPENSE			2,423,741,983	1,416,290,697	1,007,451,286	(44,512,401)	962,938,885

897	MARCH 2003 ROLLED-IN									
898	BEGINNING/ENDING AVG.									
899	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			UTAH		
900	ACCT	DESCRIPTIO	FUNCTION	FACTOR	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
901	403SP	Steam Depreciation								
902		P	SG		33,822,677	20,549,402	13,273,274	-	13,273,274	
903		P	SG		42,921,519	26,077,521	16,843,998	-	16,843,998	
904		P	SG		45,637,381	27,727,578	17,909,803	2,670,952	20,580,755	
905				B3.2	122,381,576	74,354,501	48,027,076	2,670,952	50,698,027	
906										
907	403NP	Nuclear Depreciation								
908		P	SG		-	-	-	-	-	
909										
910										
911	403HP	Hydro Depreciation								
912		Pre-Merger P	SG		5,900,371	3,584,846	2,315,525	-	2,315,525	
913		Pre-Merger U	SG		1,072,188	651,422	420,766	-	420,766	
914		Post-Merger F	SG		6,624,945	4,025,071	2,599,874	(345,627)	2,254,247	
915				B3.4	13,597,504	8,261,338	5,336,165	(345,627)	4,990,539	
916										
917	403OP	Other Production Depreciation								
918		P	SG		99,504	60,455	39,049	-	39,049	
919		P	SG		7,402,611	4,497,552	2,905,060	151,801	3,056,861	
920				B3.5	7,502,115	4,558,007	2,944,109	151,801	3,095,910	
921										
922	403TP	Transmission Depreciation								
923		T	SG		11,841,789	7,194,631	4,647,158	-	4,647,158	
924		T	SG		12,812,138	7,784,179	5,027,959	-	5,027,959	
925		T	SG		21,130,621	12,838,180	8,292,440	1,222,330	9,514,770	
926				B3.7	45,784,548	27,816,991	17,967,557	1,222,330	19,189,887	
927										
928										
929										
930	403	Distribution Depreciation								
931	360	Land & Land F	S		297,294	177,146	120,148	(9,980)	110,168	
932	361	Structures	S		682,810	437,479	245,331	11,115	256,446	
933	362	Station Equip	S		13,398,841	8,352,774	5,046,067	246,113	5,292,181	
934	364	Poles & Towe	S		37,062,483	26,947,543	10,114,940	(1,486,384)	8,628,555	
935	365	OH Conducto	S		22,316,844	16,051,034	6,265,809	(2,249,198)	4,016,612	
936	366	UG Conduct	S		6,510,965	2,468,453	4,042,512	(1,386,545)	2,655,967	
937	367	UG Conducto	S		13,844,631	6,417,036	7,427,595	(825,904)	6,601,691	
938	368	Line Trans	S		27,632,153	19,369,039	8,263,114	(2,242,476)	6,020,638	
939	369	Services	S		10,123,215	5,983,171	3,140,045	(768,164)	2,371,880	
940	370	Meters	S		6,643,118	3,805,927	2,837,192	(268,130)	2,569,061	
941	371	Inst Cust Pren	S		854,082	435,157	418,925	(209,096)	209,829	
942	372	Leased Prope	S		2,257	222	2,036	(871)	1,164	
943	373	Street Lighting	S		2,870,553	1,211,261	1,659,291	(406,629)	1,252,662	
944				B3.11	142,239,247	92,656,242	49,583,005	(9,596,150)	39,986,855	
945										
946	403GP	General Depreciation								
947		TD	S		17,363,509	11,543,943	5,819,566	1,078,168	6,897,734	
948		G-DGP	SG		645,762	392,341	253,421	-	253,421	
949		G-DGU	SG		1,019,430	619,368	400,062	-	400,062	
950		P	SE		81,055	49,307	31,748	11,156	42,904	
951		CUST	CN		1,465,035	811,509	653,527	128,155	781,581	
952		G-SG	SG		5,166,112	3,138,738	2,027,374	(73,563)	1,953,811	
953		PTD	SO		17,255,091	10,511,563	6,743,528	2,487,958	9,231,486	
954										
955				B3.21	42,995,995	27,066,769	15,929,226	3,631,873	19,581,099	
956										
957	403GV0	General Vehicles								
958		G-SG	SG		-	-	-	-	-	
959					-	-	-	-	-	
960										
961	403MP	Mining Depreciation								
962		P	SE		-	-	-	20,487	20,487	
963					-	-	-	20,487	20,487	
964										
965	403EP	Experimental Plant Depreciation								
966		P	SG		-	-	-	-	-	
967		P	SG		-	-	-	-	-	
968					-	-	-	-	-	
969	MARCH 2003 ROLLED-IN									
970	BEGINNING/ENDING AVG.									
971	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			UTAH		
972	ACCT	DESCRIPTIO	FUNCTION	FACTOR	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
973										
974		P								
975		P								
976		P								
977										
978	TOTAL DEPRECIATION EXPENSE			B3.21	374,500,985	234,713,847	139,787,137	(2,244,335)	137,542,803	
979										
980	Summary	S			159,602,756	104,200,185	55,402,571	(8,517,982)	46,884,589	
981		DGP			-	-	-	-	-	
982		DGU			-	-	-	-	-	
983		SG			196,097,048	119,141,283	76,955,764	3,625,892	80,581,657	
984		SO			17,255,091	10,511,563	6,743,528	2,487,958	9,231,486	
985		CN			1,465,035	811,509	653,527	128,155	781,581	
986		SE			81,055	49,307	31,748	31,842	63,390	
987	Total Depreciation Expense By Factor				374,500,985	234,713,847	139,787,137	(2,244,335)	137,542,803	

990 BEGINNING/ENDING AVG.

991	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			UTAH	
992	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
993	404GP	Amort of LT Plant - Capital Lease Gen							
994		TD	S		727,149	649,066	78,083	-	78,083
995		I-SG	SG		-	-	-	-	-
996		PTD	SO		785,282	478,383	306,899	-	306,899
997		I-DGU	SG		-	-	-	-	-
998		CUST	CN		337,394	186,889	150,506	-	150,506
999		I-DGP	SG		-	-	-	-	-
1000				B4.20	1,849,826	1,314,338	535,488	-	535,488
1001									
1002	404SP	Amort of LT Plant - Cap Lease Steam							
1003		P	SG		-	-	-	-	-
1004		P	SG		-	-	-	-	-
1005									
1006									
1007	404IP	Amort of LT Plant - Intangible Plant							
1008		TD	S		2,603,875	1,910,297	693,578	-	693,578
1009		P	SE		-	-	-	-	-
1010		I-SG	SG		2,078,192	1,262,632	815,560	-	815,560
1011		PTD	SO		32,798,419	19,980,344	12,818,075	-	12,818,075
1012		CUST	CN		9,356,398	5,182,673	4,173,726	-	4,173,726
1013		I-DGP	SG		215,486	130,922	84,565	-	84,565
1014		I-DGU	SG		24,892	15,124	9,769	-	9,769
1015				B4.20	47,077,262	28,481,991	18,595,272	-	18,595,272
1016									
1017	404MP	Amort of LT Plant - Mining Plant							
1018		P	SE		-	-	-	-	-
1019									
1020									
1021	404HP	Amortization of Other Electric Plant							
1022		Pre-Merger P	SG		-	-	-	-	-
1023		Pre-Merger U	SG		-	-	-	-	-
1024		Post-Merger F	SG		28,124	17,087	11,037	-	11,037
1025				B4.1	28,124	17,087	11,037	-	11,037
1026									
1027	Total Amortization of Limited Term Plant				48,955,212	29,813,416	19,141,796	-	19,141,796
1028									
1029									
1030	405	Amortization of Other Electric Plant							
1031		GP	S		-	-	-	-	-
1032									
1033				B4.20	-	-	-	-	-
1034									
1035	406	Amortization of Plant Acquisition Adj							
1036		P	S		-	-	-	-	-
1037		P	SG		-	-	-	-	-
1038		P	SG		-	-	-	-	-
1039		P	SG		5,479,353	3,329,052	2,150,302	-	2,150,302
1040		P	SO		-	-	-	-	-
1041				B4.21	5,479,353	3,329,052	2,150,302	-	2,150,302
1042									
1043	MARCH 2003 ROLLED-IN								
1044	BEGINNING/ENDING AVG.								
1045	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			UTAH	
1046	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1047	407	Amort of Prop Losses, Unrec Plant, etc							
1048		DPW	S		3,187,690	3,359,986	(172,296)	-	(172,296)
1049		GP	SO		-	-	-	-	-
1050		P	SG		-	-	-	-	-
1051		P	SE		-	-	-	-	-
1052		P	SG		71,886	43,675	28,211	(28,211)	0
1053		P	TROJP		1,901,678	1,155,606	746,072	-	746,072
1054				B4.23	5,161,254	4,559,267	601,987	(28,211)	573,776
1055									
1056	TOTAL AMORTIZATION EXPENSE				59,595,819	37,701,735	21,894,085	(28,211)	21,865,874
1057									
1058									
1059	Summary of Amortization Expense by Factor								
1060		S			6,518,714	5,919,349	599,365	-	599,365
1061		SE			-	-	-	-	-
1062		TROJP			1,901,678	1,155,606	746,072	-	746,072
1063		DGP			-	-	-	-	-
1064		DGU			-	-	-	-	-
1065		SO			33,583,701	20,458,727	13,124,974	-	13,124,974
1066		SNPPO			-	-	-	-	-
1067		CN			9,693,793	5,369,561	4,324,231	-	4,324,231
1068		SG			7,897,934	4,798,491	3,099,442	(28,211)	3,071,232
1069	Total Amortization Expense by Factor				59,595,819	37,701,735	21,894,085	(28,211)	21,865,874

1072	FERC	BUSINESS	PITA			UNADJUSTED RESULTS					
1073	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1074	408	Taxes Other Than Income									
1075		DMSC	S			18,155,318	18,127,957	27,361	-	27,361	
1076		GP	GPS			67,912,962	41,371,639	26,541,323	612,307	27,153,631	
1077		GP	SO			36,185,702	22,043,830	14,141,872	165,576	14,307,448	
1078		P	SE			417,133	253,748	163,385	-	163,385	
1079		P	SG			-	-	-	-	-	
1080		DMSC	OPRV-ID			-	-	-	-	-	
1081		GP	EXCTAX			-	-	-	-	-	
1082		GP	SG			-	-	-	-	-	
1083											
1084											
1085											
1086					B5.7	122,671,115	81,797,174	40,873,941	777,883	41,651,825	
1087											
1088											
1089											
1090											
1091	FERC					UNADJUSTED RESULTS					
1092	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1093	41140	Deferred Investment Tax Credit - Fed									
1094		PTD	DGU			(5,940,093)	(1,063,958)	(4,876,135)	-	(4,876,135)	
1095											
1096					B7.1	(5,940,093)	(1,063,958)	(4,876,135)	-	(4,876,135)	
1097											
1098	41141	Deferred Investment Tax Credit - Idaho									
1099		PTD	DGU			-	-	-	-	-	
1100											
1101					B7.1	-	-	-	-	-	
1102											
1103	TOTAL DEFERRED ITC				B7.1	(5,940,093)	(1,063,958)	(4,876,135)	-	(4,876,135)	
1104											
1105											
1106	FERC					UNADJUSTED RESULTS					
1107	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1108	427	Interest on Long-Term Debt									
1109		GP	S			-	-	-	(4,502,391)	(4,502,391)	
1110		GP	SNP			221,157,958	133,427,137	87,730,821	-	87,730,821	
1111						221,157,958	133,427,137	87,730,821	(4,502,391)	83,228,430	
1112											
1113	428	Amortization of Debt Disc & Exp									
1114		GP	SNP			10,106,716	6,097,498	4,009,218	-	4,009,218	
1115						10,106,716	6,097,498	4,009,218	-	4,009,218	
1116											
1117	429	Amortization of Premium on Debt									
1118		GP	SNP			(130,851)	(78,944)	(51,907)	-	(51,907)	
1119						(130,851)	(78,944)	(51,907)	-	(51,907)	
1120											
1121	431	Other Interest Expense									
1122		NUTIL	OTH			-	-	-	-	-	
1123		GP	SO			-	-	-	-	-	
1124		GP	SNP			38,641,760	23,313,018	15,328,742	-	15,328,742	
1125						38,641,760	23,313,018	15,328,742	-	15,328,742	
1126											
1127	432	AFUDC - Borrowed									
1128		GP	SNP			(7,775,822)	(4,691,243)	(3,084,579)	-	(3,084,579)	
1129						(7,775,822)	(4,691,243)	(3,084,579)	-	(3,084,579)	
1130											
1131	Total Electric Interest Deductions for Tax				B6.1	261,999,762	158,067,467	103,932,295	(4,502,391)	99,429,904	
1132											
1133	Non-Utility Portion of Interest										
1134	427 NUTIL	NUTIL				-	-	-	-	-	
1135	428 NUTIL	NUTIL				-	-	-	-	-	
1136	429 NUTIL	NUTIL				-	-	-	-	-	
1137	431 NUTIL	NUTIL				-	-	-	-	-	
1138											
1139	Total Non-utility Interest					-	-	-	-	-	
1140											
1141	Total Interest Deductions for Tax					261,999,762	158,067,467	103,932,295	(4,502,391)	99,429,904	
1142											
1143											
1144	419	Interest & Dividends									
1145		GP	SNP			(10,192,563)	(6,149,291)	(4,043,273)	-	(4,043,273)	
1146	Total Operating Deductions for Tax					(10,192,563)	(6,149,291)	(4,043,273)	-	(4,043,273)	

1149	FERC	BUSINESS	PITA		UNADJUSTED RESULTS						
1150	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1151	41010	Deferred Income Tax - Federal-DR									
1152		GP	S			(18,210,728)	(8,617,577)	(9,593,151)	-	(9,593,151)	
1153		P	TROJP			14,659	8,908	5,751	-	5,751	
1154		PT	SG			(596,236)	(362,251)	(233,985)	-	(233,985)	
1155		LABOR	SO			(1,864,013)	(1,135,531)	(728,482)	-	(728,482)	
1156		GP	SNP			(2,198,466)	(1,326,360)	(872,106)	-	(872,106)	
1157		P	SE			312,219	189,927	122,292	(4,396,788)	(4,274,496)	
1158		PT	SG			(1,598,592)	(971,245)	(627,347)	-	(627,347)	
1159		GP	GPS			(187,991)	(114,522)	(73,469)	-	(73,469)	
1160		DITEXP	DITEXP			69,042,431	50,439,772	18,602,659	5,353,358	23,956,017	
1161		CUST	BADDEBT			-	-	-	-	-	
1162		CUST	CN			-	-	-	-	-	
1163		P	SGCT			-	-	-	-	-	
1164		DPW	SNPD			-	-	-	-	-	
1165					B7.2	44,713,283	38,111,122	6,602,161	956,570	7,558,731	
1166											
1167	41011	Deferred Income Tax - State-DR									
1168		CUST	S			-	-	-	-	-	
1169		PT	SG			-	-	-	-	-	
1170		LABOR	SO			-	-	-	-	-	
1171		P	SE			-	-	-	-	-	
1172		PT	SG			-	-	-	-	-	
1173		GP	GPS			-	-	-	-	-	
1174		P	TROJP			-	-	-	-	-	
1175		GP	SNP			-	-	-	-	-	
1176		CUST	BADDEBT			-	-	-	-	-	
1177		DITEXP	DITEXP			-	-	-	-	-	
1178		P	SGCT			-	-	-	-	-	
1179		DPW	SNPD			-	-	-	-	-	
1180											
1181					B7.4	-	-	-	-	-	
1182											
1183											
1184											
1185	41110	Deferred Income Tax - Federal-CR									
1186		GP	S			489,037	4,270,359	(3,781,322)	2,248,199	(1,533,123)	
1187		P	SE			8,960,537	5,450,828	3,509,709	(86,965)	3,422,744	
1188		PT	SG			-	-	-	-	-	
1189		GP	SNP			(58,816)	(35,484)	(23,332)	-	(23,332)	
1190		PT	SG			(270,399)	(164,284)	(106,115)	-	(106,115)	
1191		GP	GPS			-	-	-	-	-	
1192		LABOR	SO			11,293,062	6,879,577	4,413,485	-	4,413,485	
1193		PT	SNPD			(1,523,055)	(901,943)	(621,112)	-	(621,112)	
1194		CUST	BADDEBT			(5,678,364)	(3,539,019)	(2,139,345)	-	(2,139,345)	
1195		DITEXP	DITEXP			-	-	-	-	-	
1196		P	TROJP			(346,796)	(210,740)	(136,056)	-	(136,056)	
1197		P	SGCT			(212,987)	(129,096)	(83,891)	-	(83,891)	
1198											
1199											
1200					B7.6	12,652,219	11,620,197	1,032,022	2,161,234	3,193,256	
1201											
1202	41111	Deferred Income Tax - State-CR									
1203		GP	S			-	-	-	-	-	
1204		GP	SNP			-	-	-	-	-	
1205		DITEXP	DITEXP			-	-	-	-	-	
1206		PT	SNPD			-	-	-	-	-	
1207		P	SGCT			-	-	-	-	-	
1208		PT	SG			-	-	-	-	-	
1209		CUST	BADDEBT			-	-	-	-	-	
1210		GP	GPS			-	-	-	-	-	
1211		LABOR	SO			-	-	-	-	-	
1212		P	SE			-	-	-	2,742	2,742	
1213		P	TROJP			-	-	-	-	-	
1214		PT	SG			-	-	-	-	-	
1215											
1216											
1217											
1218					B7.8	-	-	-	2,742	2,742	
1219											
1220		TOTAL DEFERRED INCOME TAXES				B7.8	57,365,502	49,731,319	7,634,183	3,120,545	10,754,728

1295	FERC	BUSINESS	PITA			UNADJUSTED RESULTS		UTAH		
1296	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1297	40911	State Income Taxes								
1298		IBT	IBT			10,081,039	7,083,534	2,997,504	1,571,315	4,568,819
1299		IBT	IBT			-	-	-	-	-
1300		IBT	IBT			-	-	-	-	-
1301		IBT	IBT			-	-	-	-	-
1302	TOTAL STATE TAXES				B6.5	10,081,039	7,083,534	2,997,504	1,571,315	4,568,819
1303										
1304										
1305	FERC					UNADJUSTED RESULTS		UTAH		
1306	ACCT	DESCRIPTION		FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1307	Calculation of Taxable Income:									
1308		Operating Revenues				3,485,315,324	2,105,264,059	1,380,051,265	(3,111,539)	1,376,939,726
1309		Operating Deductions:								
1310		O & M Expenses				2,423,741,983	1,416,290,697	1,007,451,286	(44,512,401)	962,938,885
1311		Depreciation Expense				374,500,985	234,713,847	139,787,137	(2,244,335)	137,542,803
1312		Amortization Expense				59,595,819	37,701,735	21,894,085	(28,211)	21,865,874
1313		Taxes Other Than Income				122,671,115	81,797,174	40,873,941	777,883	41,651,825
1314		Interest & Dividends (AFUDC-Equity)				(10,192,563)	(6,149,291)	(4,043,273)	-	(4,043,273)
1315		Misc Revenue & Expense				(744,871)	546,573	(1,291,444)	(1,267,512)	(2,558,956)
1316		Total Operating Deductions				2,969,572,467	1,764,900,735	1,204,671,733	(47,274,576)	1,157,397,157
1317		Other Deductions:								
1318		Interest Deductions				261,999,762	158,067,467	103,932,295	(4,502,391)	99,429,904
1319		Interest on PCRBS				-	-	-	-	-
1320		Schedule M Adjustments				(89,431,729)	(60,071,567)	(29,360,162)	(14,054,969)	(43,415,131)
1321										
1322		Income Before State Taxes				164,311,366	122,224,291	42,087,075	34,610,459	76,697,534
1323										
1324		State Income Taxes				10,081,039	7,083,534	2,997,504	1,571,315	4,568,819
1325										
1326		Total Taxable Income				154,230,328	115,140,757	39,089,570	33,039,144	72,128,715
1327										
1328		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1329										
1330		Federal Income Tax - Calculated				53,980,615	40,299,265	13,681,350	11,563,701	25,245,050
1331										
1332		Adjustments to Calculated Tax:								
1333	40910	Wy Wind Tax P	SE			-	-	-	(857,347)	(857,347)
1334	FITGCC	Glenrock Coal P	SE			-	-	-	-	-
1335	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1336	FIT	FIT True-up	S			-	-	-	4,601,029	4,601,029
1337		Federal Income Tax Per Books				53,980,615	40,299,265	13,681,350	15,307,383	28,988,733
1338										
1339		TOTAL OPERATING EXPENSES				3,095,252,093	1,867,100,185	1,228,151,908	(27,275,332)	1,200,876,575

1341	BEGINNING/ENDING AVG.					UNADJUSTED RESULTS		UTAH		
1342	FERC	BUSINESS	PITA			TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1343	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref					
1344	310	Land and Land Rights								
1345			P	SG		3,621,845	2,200,499	1,421,346	-	1,421,346
1346			P	SG		34,326,813	20,855,697	13,471,116	-	13,471,116
1347			P	SG		42,233,899	25,659,749	16,574,151	-	16,574,151
1348			P	S		-	-	-	-	-
1349					B8.2	80,182,558	48,715,944	31,466,614	-	31,466,614
1350										
1351	311	Structures and Improvements								
1352			P	SG		239,754,328	145,665,826	94,088,503	-	94,088,503
1353			P	SG		332,124,486	201,786,503	130,337,983	-	130,337,983
1354			P	SG		180,785,846	109,838,766	70,947,080	-	70,947,080
1355					B8.2	752,664,661	457,291,095	295,373,566	-	295,373,566
1356										
1357	312	Boiler Plant Equipment								
1358			P	SG		715,831,428	434,912,590	280,918,837	-	280,918,837
1359			P	SG		739,277,653	449,157,646	290,120,007	-	290,120,007
1360			P	SG		930,019,782	565,045,480	364,974,302	357,111	365,331,413
1361										
1362					B8.2	2,385,128,863	1,449,115,717	936,013,146	357,111	936,370,257
1363										
1364	314	Turbogenerator Units								
1365			P	SG		148,766,378	90,384,927	58,381,452	-	58,381,452
1366			P	SG		168,869,167	102,598,635	66,270,533	-	66,270,533
1367			P	SG		323,098,150	196,302,436	126,795,713	27,703,061	154,498,774
1368					B8.2	640,733,696	389,285,998	251,447,698	27,703,061	279,150,759
1369										
1370	315	Accessory Electric Equipment								
1371			P	SG		84,514,773	51,348,037	33,166,736	-	33,166,736
1372			P	SG		142,865,745	86,799,921	56,065,824	-	56,065,824
1373			P	SG		93,168,173	56,605,521	36,562,651	-	36,562,651
1374					B8.2	320,548,691	194,753,480	125,795,211	-	125,795,211
1375										
1376										
1377										
1378	316	Misc Power Plant Equipment								
1379			P	SG		6,116,297	3,716,035	2,400,262	-	2,400,262
1380			P	SG		12,131,590	7,370,704	4,760,887	-	4,760,887
1381			P	SG		12,707,485	7,720,596	4,988,889	3,607,131	8,594,021
1382					B8.2	30,955,373	18,807,335	12,148,038	3,607,131	15,755,169
1383										
1384										
1385	SP	Unclassified Steam Plant - Account 300								
1386			P	SG		-	-	-	-	-
1387						-	-	-	-	-
1388										
1389										
1390		Total Steam Production Plant			B8.2	4,210,213,841	2,557,969,568	1,652,244,272	31,667,304	1,683,911,576
1391										
1392										
1393		Summary of Steam Production Plant by Factor								
1394		S				-	-	-	-	-
1395		DGP				-	-	-	-	-
1396		DGU				-	-	-	-	-
1397		SG				4,210,213,841	2,557,969,568	1,652,244,272	31,667,304	1,683,911,576
1398		Total Steam Production Plant by Factor				4,210,213,841	2,557,969,568	1,652,244,272	31,667,304	1,683,911,576

1401	FERC	BUSINESS	PITA			UNADJUSTED RESULTS				
1402	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ. TOTAL
1403	320	Land and Land Rights								
1404		P	SG			-	-	-	-	-
1405		P	SG			-	-	-	-	-
1406						-	-	-	-	-
1407						-	-	-	-	-
1408	321	Structures and Improvements								
1409		P	SG			-	-	-	-	-
1410		P	SG			-	-	-	-	-
1411						-	-	-	-	-
1412						-	-	-	-	-
1413	322	Reactor Plant Equipment								
1414		P	SG			-	-	-	-	-
1415		P	SG			-	-	-	-	-
1416						-	-	-	-	-
1417						-	-	-	-	-
1418	323	Turbogenerator Units								
1419		P	SG			-	-	-	-	-
1420		P	SG			-	-	-	-	-
1421						-	-	-	-	-
1422						-	-	-	-	-
1423	324	Land and Land Rights								
1424		P	SG			-	-	-	-	-
1425		P	SG			-	-	-	-	-
1426						-	-	-	-	-
1427						-	-	-	-	-
1428	325	Misc. Power Plant Equipment								
1429		P	SG			-	-	-	-	-
1430		P	SG			-	-	-	-	-
1431						-	-	-	-	-
1432						-	-	-	-	-
1433						-	-	-	-	-
1434	NP	Unclassified Nuclear Plant - Acct 300								
1435		P	SG			-	-	-	-	-
1436						-	-	-	-	-
1437						-	-	-	-	-
1438						-	-	-	-	-
1439	Total Nuclear Production Plant					-	-	-	-	-
1440						-	-	-	-	-
1441						-	-	-	-	-
1442						-	-	-	-	-
1443	Summary of Nuclear Production Plant by Factor									
1444		DGP				-	-	-	-	-
1445		DGU				-	-	-	-	-
1446		SG				-	-	-	-	-
1447						-	-	-	-	-
1448	Total Nuclear Plant by Factor					-	-	-	-	-

1528 MARCH 2003 ROLLED-IN
1529 BEGINNING/ENDING AVG.

Page 2.25

1530	FERC	BUSINESS	PITA			UNADJUSTED RESULTS		UTAH		
1531	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1532										
1533	340	Land and Land Rights								
1534		P	SG			842,245	511,717	330,528	-	330,528
1535		P	SG			635	386	249	-	249
1536					B8.5	842,880	512,103	330,777	-	330,777
1537										
1538	341	Structures and Improvements								
1539		P	SG			12,492,904	7,590,225	4,902,679	-	4,902,679
1540		P	SG			173,937	105,678	68,259	-	68,259
1541					B8.5	12,666,841	7,695,902	4,970,939	-	4,970,939
1542										
1543	342	Fuel Holders, Producers & Accessories								
1544		P	SG			3,088,744	1,876,606	1,212,138	-	1,212,138
1545		P	SG			121,339	73,721	47,618	-	47,618
1546					B8.5	3,210,083	1,950,327	1,259,756	-	1,259,756
1547										
1548	343	Prime Movers								
1549		P	S			-	-	-	-	-
1550		P	SG			888,508	539,825	348,684	-	348,684
1551		P	SG			144,926,293	88,051,833	56,874,460	-	56,874,460
1552					B8.5	145,814,801	88,591,658	57,223,143	-	57,223,143
1553										
1554	344	Generators								
1555		P	S			-	-	-	-	-
1556		P	SG			846,624	514,377	332,247	-	332,247
1557		P	SG			61,536,699	37,387,413	24,149,286	-	24,149,286
1558					B8.5	62,383,323	37,901,790	24,481,533	-	24,481,533
1559										
1560	345	Accessory Electric Plant								
1561		P	SG			10,217,268	6,207,633	4,009,636	-	4,009,636
1562		P	SG			162,587	98,782	63,805	-	63,805
1563					B8.5	10,379,856	6,306,415	4,073,441	-	4,073,441
1564										
1565										
1566										
1567	346	Misc. Power Plant Equipment								
1568		P	SG			497,343	302,167	195,176	-	195,176
1569		P	SG			37,440	22,747	14,693	-	14,693
1570					B8.5	534,783	324,914	209,869	-	209,869
1571										
1572	OP	Unclassified Other Prod Plant-Acct 300								
1573		P	S			-	-	-	-	-
1574		P	SG			-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	Total Other Production Plant				B8.5	235,832,566	143,283,109	92,549,458	-	92,549,458
1578										
1579	Summary of Other Production Plant by Factor									
1580	S					-	-	-	-	-
1581	DGU					-	-	-	-	-
1582	SG					235,832,566	143,283,109	92,549,458	-	92,549,458
1583	Total of Other Production Plant by Factor					235,832,566	143,283,109	92,549,458	-	92,549,458
1584										
1585	Experimental Plant									
1586	103	Experimental Plant								
1587		P	SG			-	-	-	-	-
1588	Total Experimental Plant					-	-	-	-	-
1589										
1590	TOTAL PRODUCTION PLANT					4,930,250,431	2,995,437,059	1,934,813,371	27,662,050	1,962,475,421

1593	FERC	BUSINESS	PITA	UNADJUSTED RESULTS					UTAH		
1594	ACCT	DESCRIP	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
1595	350	Land and Land Rights									
1596		T	SG			21,359,928	12,977,499	8,382,429	-	8,382,429	
1597		T	SG			49,535,470	30,095,912	19,439,558	-	19,439,558	
1598		T	SG			16,312,144	9,910,653	6,401,491	-	6,401,491	
1599					B8.6	87,207,543	52,984,064	34,223,479	-	34,223,479	
1600											
1601	352	Structures and Improvements									
1602		T	S			-	-	-	-	-	
1603		T	SG			8,597,978	5,223,812	3,374,166	-	3,374,166	
1604		T	SG			18,100,946	10,997,462	7,103,483	-	7,103,483	
1605		T	SG			19,243,580	11,691,684	7,551,895	(9,464)	7,542,431	
1606					B8.6	45,942,504	27,912,959	18,029,545	(9,464)	18,020,081	
1607											
1608	353	Station Equipment									
1609		T	SG			143,222,437	87,016,634	56,205,803	-	56,205,803	
1610		T	SG			205,351,468	124,763,925	80,587,542	-	80,587,542	
1611		T	SG			430,614,475	261,625,363	168,989,112	2,303,039	171,292,151	
1612					B8.6	779,188,380	473,405,922	305,782,458	2,303,039	308,085,497	
1613											
1614	354	Towers and Fixtures									
1615		T	SG			156,539,836	95,107,791	61,432,045	-	61,432,045	
1616		T	SG			127,351,232	77,373,879	49,977,353	-	49,977,353	
1617		T	SG			66,777,828	40,571,728	26,206,100	-	26,206,100	
1618					B8.6	350,668,896	213,053,398	137,615,498	-	137,615,498	
1619											
1620	355	Poles and Fixtures									
1621		T	SG			71,547,130	43,469,379	28,077,751	-	28,077,751	
1622		T	SG			118,856,792	72,212,973	46,643,820	-	46,643,820	
1623		T	SG			238,901,963	145,147,960	93,754,003	23,149,561	116,903,564	
1624					B8.6	429,305,886	260,830,312	168,475,573	23,149,561	191,625,135	
1625											
1626	356	Clearing and Grading									
1627		T	SG			209,116,751	127,051,572	82,065,179	-	82,065,179	
1628		T	SG			158,504,290	96,301,320	62,202,970	-	62,202,970	
1629		T	SG			211,301,633	128,379,025	82,922,608	-	82,922,608	
1630					B8.6	578,922,675	351,731,917	227,190,758	-	227,190,758	
1631											
1632	357	Underground Condukt									
1633		T	SG			6,371	3,871	2,500	-	2,500	
1634		T	SG			162,746	98,879	63,868	-	63,868	
1635		T	SG			2,195,004	1,333,603	861,401	-	861,401	
1636					B8.6	2,364,121	1,436,352	927,769	-	927,769	
1637											
1638	358	Underground Conductors									
1639		T	SG			-	-	-	-	-	
1640		T	SG			1,018,663	618,902	399,761	-	399,761	
1641		T	SG			2,895,348	1,759,106	1,136,242	-	1,136,242	
1642					B8.7	3,914,011	2,378,008	1,536,003	-	1,536,003	
1643											
1644	359	Roads and Trails									
1645		T	SG			1,942,448	1,180,159	762,289	-	762,289	
1646		T	SG			501,203	304,513	196,691	-	196,691	
1647		T	SG			8,654,621	5,258,226	3,396,395	-	3,396,395	
1648					B8.7	11,098,272	6,742,898	4,355,374	-	4,355,374	
1649											
1650	TP	Unclassified Trans Plant - Acct 300									
1651		T	SG			-	-	-	-	-	
1652											
1653											
1654	TS0	Unclassified Trans Sub Plant - Acct 300									
1655		T	SG			-	-	-	-	-	
1656											
1657											
1658	TOTAL TRANSMISSION PLANT					B8.7	2,288,612,288	1,390,475,830	898,136,458	25,443,136	923,579,594
1659	Summary of Transmission Plant by Factor										
1660		DGP				-	-	-	-	-	
1661		DGU				-	-	-	-	-	
1662		SG				2,288,612,288	1,390,475,830	898,136,458	25,443,136	923,579,594	
1663	Total Transmission Plant by Factor						2,288,612,288	1,390,475,830	898,136,458	25,443,136	923,579,594

1667	FERC	BUSINESS	PITA			UNADJUSTED RESULTS			UTAH	
1668	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1669	360	Land and Land Rights								
1670		DPW	S			26,292,341	13,936,818	12,355,523	-	12,355,523
1671					B8.8	26,292,341	13,936,818	12,355,523	-	12,355,523
1672										
1673	361	Structures and Improvements								
1674		DPW	S			33,476,636	19,762,972	13,713,664	-	13,713,664
1675					B8.8	33,476,636	19,762,972	13,713,664	-	13,713,664
1676										
1677	362	Station Equipment								
1678		DPW	S			534,858,274	307,986,562	226,871,712	47,834,810	274,706,522
1679					B8.8	534,858,274	307,986,562	226,871,712	47,834,810	274,706,522
1680										
1681	364	Poles, Towers & Fixtures								
1682		DPW	S			684,108,556	471,115,611	212,992,945	22,519,258	235,512,203
1683					B8.9	684,108,556	471,115,611	212,992,945	22,519,258	235,512,203
1684										
1685	365	Overhead Conductors								
1686		DPW	S			521,089,909	373,420,354	147,669,555	-	147,669,555
1687					B8.9	521,089,909	373,420,354	147,669,555	-	147,669,555
1688										
1689	366	Underground Conduit								
1690		DPW	S			216,100,492	104,505,248	111,595,245	-	111,595,245
1691					B8.9	216,100,492	104,505,248	111,595,245	-	111,595,245
1692										
1693										
1694										
1695										
1696	367	Underground Conductors								
1697		DPW	S		B8.9	490,720,295	185,086,449	305,633,846	-	305,633,846
1698						490,720,295	185,086,449	305,633,846	-	305,633,846
1699										
1700	368	Line Transformers								
1701		DPW	S			780,463,395	519,829,708	260,633,687	-	260,633,687
1702					B8.10	780,463,395	519,829,708	260,633,687	-	260,633,687
1703										
1704	369	Services								
1705		DPW	S			324,097,863	218,680,956	105,416,907	-	105,416,907
1706					B8.10	324,097,863	218,680,956	105,416,907	-	105,416,907
1707										
1708	370	Meters								
1709		DPW	S			177,304,684	99,923,318	77,381,366	-	77,381,366
1710					B8.10	177,304,684	99,923,318	77,381,366	-	77,381,366
1711										
1712	371	Installations on Customers' Premises								
1713		DPW	S			8,909,807	4,318,362	4,591,445	-	4,591,445
1714					B8.10	8,909,807	4,318,362	4,591,445	-	4,591,445
1715										
1716	372	Leased Property								
1717		DPW	S			49,658	4,873	44,785	-	44,785
1718					B8.10	49,658	4,873	44,785	-	44,785
1719										
1720	373	Street Lights								
1721		DPW	S			49,432,500	27,417,344	22,015,156	-	22,015,156
1722					B8.11	49,432,500	27,417,344	22,015,156	-	22,015,156
1723										
1724	DP	Unclassified Dist Plant - Acct 300								
1725		DPW	S			-	-	-	-	-
1726						-	-	-	-	-
1727										
1728	DS0	Unclassified Dist Sub Plant - Acct 300								
1729		DPW	S			-	-	-	-	-
1730						-	-	-	-	-
1731										
1732										
1733	TOTAL DISTRIBUTION PLANT				B8.11	3,846,904,409	2,345,988,575	1,500,915,834	70,354,068	1,571,269,902
1734										
1735	Summary of Distribution Plant by Factor									
1736	S					3,846,904,409	2,345,988,575	1,500,915,834	70,354,068	1,571,269,902
1737										
1738	Total Distribution Plant by Factor					3,846,904,409	2,345,988,575	1,500,915,834	70,354,068	1,571,269,902

1741	FERC	BUSINESS	PITA	UNADJUSTED RESULTS					UTAH	
1742	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1743	389	Land and Land Rights								
1744		TD	S			6,979,813	3,965,633	3,014,180	-	3,014,180
1745		CUST	CN			1,109,264	614,441	494,823	-	494,823
1746		G-DGU	SG			6,561	3,986	2,575	-	2,575
1747		G-SG	SG			1,228	746	482	-	482
1748		PTD	SO			5,714,083	3,480,941	2,233,143	-	2,233,143
1749					B8.12	13,810,950	8,065,747	5,745,203	-	5,745,203
1750										
1751	390	Structures and Improvements								
1752		TD	S			91,316,559	58,937,363	32,379,196	-	32,379,196
1753		G-DGP	SG			385,498	234,214	151,284	-	151,284
1754		G-DGU	SG			1,725,879	1,048,580	677,299	-	677,299
1755		CUST	CN			10,801,885	5,983,353	4,818,532	-	4,818,532
1756		G-SG	SG			2,879,676	1,749,584	1,130,092	-	1,130,092
1757		PTD	SO			94,631,875	57,648,431	36,983,443	1,484,798	38,468,241
1758					B8.12	201,741,372	125,601,526	76,139,846	1,484,798	77,624,644
1759										
1760	391	Office Furniture & Equipment								
1761		TD	S			13,317,395	8,996,230	4,321,165	-	4,321,165
1762		G-DGP	SG			458,481	278,556	179,925	-	179,925
1763		G-DGU	SG			643,301	390,846	252,455	-	252,455
1764		CUST	CN			7,427,745	4,114,358	3,313,387	-	3,313,387
1765		G-SG	SG			7,542,059	4,582,275	2,959,784	-	2,959,784
1766		P	SE			290,025	176,427	113,599	-	113,599
1767		PTD	SO			85,845,843	52,296,102	33,549,741	1,742,351	35,292,092
1768					B8.13	115,524,849	70,834,793	44,690,056	1,742,351	46,432,407
1769										
1770	392	Transportation Equipment								
1771		TD	S			57,483,797	28,165,671	29,318,126	-	29,318,126
1772		PTD	SO			5,984,258	3,645,527	2,338,731	-	2,338,731
1773		G-SG	SG			7,372,279	4,479,123	2,893,156	-	2,893,156
1774		CUST	CN			12,978	7,189	5,789	-	5,789
1775		G-DGU	SG			987,623	600,043	387,580	-	387,580
1776		P	SE			423,203	257,441	165,762	-	165,762
1777		G-DGP	SG			246,837	149,969	96,868	-	96,868
1778					B8.13	72,510,975	37,304,963	35,206,013	-	35,206,013
1779										
1780	393	Stores Equipment								
1781		TD	S			6,292,660	3,556,080	2,736,580	-	2,736,580
1782		G-DGP	SG			331,732	201,548	130,184	-	130,184
1783		G-DGU	SG			913,326	554,903	358,423	-	358,423
1784		PTD	SO			665,224	405,246	259,979	-	259,979
1785		G-SG	SG			1,014,895	616,613	398,282	-	398,282
1786					B8.13	9,217,837	5,334,389	3,883,448	-	3,883,448
1787										
1788	394	Tools, Shop & Garage Equipment								
1789		TD	S			20,243,048	11,983,107	8,259,941	-	8,259,941
1790		G-DGP	SG			3,505,429	2,129,768	1,375,660	-	1,375,660
1791		G-SG	SG			13,326,959	8,096,965	5,229,994	(24,005)	5,205,989
1792		PTD	SO			3,749,639	2,284,228	1,465,411	-	1,465,411
1793		P	SE			49,653	30,204	19,448	-	19,448
1794		G-DGU	SG			5,039,092	3,061,565	1,977,527	-	1,977,527
1795					B8.14	45,913,819	27,585,839	18,327,981	(24,005)	18,303,976
1796										
1797	395	Laboratory Equipment								
1798		TD	S			22,828,603	15,009,709	7,818,894	-	7,818,894
1799		G-DGP	SG			167,455	101,740	65,716	-	65,716
1800		G-DGU	SG			1,160,471	705,059	455,412	-	455,412
1801		PTD	SO			5,073,575	3,090,752	1,982,823	-	1,982,823
1802		P	SE			-	-	-	-	-
1803		G-SG	SG			3,041,066	1,847,639	1,193,427	-	1,193,427
1804					B8.14	32,271,170	20,754,898	11,516,272	-	11,516,272
1805										
1806	396	Power Operated Equipment								
1807		TD	S			74,766,516	45,168,986	29,597,530	-	29,597,530
1808		G-DGP	SG			1,319,919	801,934	517,985	-	517,985
1809		G-SG	SG			13,977,895	8,492,450	5,485,445	-	5,485,445
1810		PTD	SO			3,293,497	2,006,353	1,287,144	-	1,287,144
1811		G-DGU	SG			695,789	422,735	273,053	-	273,053
1812		P	SE			160,303	97,515	62,788	-	62,788
1813					B8.15	94,213,919	56,989,973	37,223,946	-	37,223,946

1815	BEGINNING/ENDING AVG.									
1816	FERC	BUSINESS	PITA	UNADJUSTED RESULTS						
1817	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1818	397	Communication Equipment								
1819		TD	S			95,003,602	72,035,921	22,967,681	-	22,967,681
1820		G-DGP	SG			6,782,532	4,120,814	2,661,717	-	2,661,717
1821		G-DGU	SG			10,546,735	6,407,805	4,138,931	-	4,138,931
1822		PTD	SO			51,463,738	31,350,998	20,112,739	1,666,460	21,779,200
1823		CUST	CN			5,190,637	2,875,184	2,315,452	-	2,315,452
1824		G-SG	SG			36,878,724	22,406,143	14,472,581	-	14,472,581
1825		P	SE			6,215	3,781	2,434	-	2,434
1826					B8.15	205,872,183	139,200,647	66,571,536	1,666,460	68,337,996
1827										
1828	398	Misc. Equipment								
1829		TD	S			957,762	643,487	314,275	-	314,275
1830		G-DGP	SG			58,165	35,339	22,826	-	22,826
1831		G-DGU	SG			538,074	326,914	211,160	-	211,160
1832		CUST	CN			152,350	84,390	67,961	-	67,961
1833		PTD	SO			2,708,505	1,649,984	1,058,521	-	1,058,521
1834		P	SE			4,207	2,559	1,648	-	1,648
1835		G-SG	SG			692,957	421,015	271,942	-	271,942
1836					B8.15	5,112,020	3,163,686	1,948,333	-	1,948,333
1837										
1838	399	Coal Mine								
1839		P	SE			251,491,670	152,986,112	98,505,557	23,715,213	122,220,770
1840	MP	P	SE			-	-	-	-	-
1841					B8.17	251,491,670	152,986,112	98,505,557	23,715,213	122,220,770
1842										
1843	399L	WIDCO Capital Lease								
1844		P	SE			-	-	-	-	-
1845						-	-	-	-	-
1846						-	-	-	-	-
1847		Remove Capital Leases				-	-	-	-	-
1848						-	-	-	-	-
1849										
1850	1011390	General Capital Leases								
1851		TD	S			7,027,357	7,027,357	-	-	-
1852		PTD	SO			17,670,252	10,764,474	6,905,779	-	6,905,779
1853					B9.1	24,697,610	17,791,831	6,905,779	-	6,905,779
1854										
1855		Remove Capital Leases				(24,697,610)	(17,791,831)	(6,905,779)	-	(6,905,779)
1856						-	-	-	-	-
1857										
1858	1011392	General Vehicles Capital Leases								
1859		PTD	SO			-	-	-	-	-
1860					B9.1	-	-	-	-	-
1861										
1862		Remove Capital Leases				-	-	-	-	-
1863						-	-	-	-	-
1864										
1865	GP	Unclassified Gen Plant - Acct 300								
1866		TD	S			-	-	-	-	-
1867		PTD	SO			-	-	-	-	-
1868		CUST	CN			-	-	-	-	-
1869		G-SG	SG			-	-	-	-	-
1870		G-DGP	SG			-	-	-	-	-
1871		G-DGU	SG			-	-	-	-	-
1872						-	-	-	-	-
1873										
1874	399G	Unclassified Gen Plant - Acct 300								
1875		TD	S			-	-	-	-	-
1876		PTD	SO			-	-	-	-	-
1877		G-SG	SG			-	-	-	-	-
1878		G-DGP	SG			-	-	-	-	-
1879		G-DGU	SG			-	-	-	-	-
1880						-	-	-	-	-
1881										
1882	TOTAL GENERAL PLANT				B8.18	1,047,680,764	647,822,573	399,858,191	28,584,817	428,443,008
1883										
1884	Summary of General Plant by Factor									
1885		S				396,217,113	255,489,544	140,727,568	-	140,727,568
1886		DGP				-	-	-	-	-
1887		DGU				-	-	-	-	-
1888		SG				122,240,636	74,268,871	47,971,766	(24,005)	47,947,761
1889		SO				276,800,489	168,623,036	108,177,454	4,893,609	113,071,062
1890		SE				252,425,276	153,554,039	98,871,237	23,715,213	122,586,450
1891		CN				24,694,859	13,678,914	11,015,945	-	11,015,945
1892		Less Capital Leases				(24,697,610)	(17,791,831)	(6,905,779)	-	(6,905,779)
1893	Total General Plant by Factor					1,047,680,764	647,822,573	399,858,191	28,584,817	428,443,008

1896	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS				
1897	ACCT	DESCRIPTION	FUNCTION	FACTOR	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1898	301	Organization							
1899		TD	S		26,288,163	16,260,092	10,028,071	(10,028,071)	(0)
1900		PTD	SO		-	-	-	-	-
1901		I-SG	SG		-	-	-	-	-
1902				B8.1	26,288,163	16,260,092	10,028,071	(10,028,071)	(0)
1903	302	Franchise & Consent							
1904		TD	S		1,092,251	1,033,236	59,014	-	59,014
1905		I-SG	SG		9,821,863	5,967,399	3,854,464	25,727,010	29,581,474
1906		I-DGP	SG		2,879,426	1,749,432	1,129,994	-	1,129,994
1907		I-DGU	SG		999,056	605,989	392,066	-	392,066
1908				B8.1	14,792,596	9,357,057	5,435,538	25,727,010	31,162,549
1909									
1910	303	Miscellaneous Intangible Plant							
1911		TD	S		4,680,426	4,356,220	324,206	-	324,206
1912		I-SG	SG		30,614,543	18,600,259	12,014,284	-	12,014,284
1913		PTD	SO		297,973,496	181,521,339	116,452,157	8,482,040	124,934,197
1914		P	SE		743,892	452,520	291,371	-	291,371
1915		CUST	CN		93,564,595	51,827,065	41,737,530	-	41,737,530
1916		I-DGU	SG		-	-	-	-	-
1917		I-DGP	SG		-	-	-	-	-
1918				B8.1	427,576,952	256,757,404	170,819,549	8,482,040	179,301,588
1919	303	Less Non-Utility Plant							
1920		TD	S		-	-	-	-	-
1921					427,576,952	256,757,404	170,819,549	8,482,040	179,301,588
1922	IP	Unclassified Intangible Plant - Acct 300							
1923		TD	S		-	-	-	-	-
1924		I-SG	SG		-	-	-	-	-
1925		I-DGU	SG		-	-	-	-	-
1926		PTD	SO		-	-	-	-	-
1927					-	-	-	-	-
1928					-	-	-	-	-
1929		TOTAL INTANGIBLE PLANT		B8.1	468,657,710	282,374,553	186,283,158	24,180,979	210,464,136
1930									
1931		Summary of Intangible Plant by Factor							
1932		S			32,060,839	21,649,548	10,411,291	(10,028,071)	383,220
1933		DGP			-	-	-	-	-
1934		DGU			-	-	-	-	-
1935		SG			44,314,888	26,924,080	17,390,808	25,727,010	43,117,818
1936		SO			297,973,496	181,521,339	116,452,157	8,482,040	124,934,197
1937		CN			93,564,595	51,827,065	41,737,530	-	41,737,530
1938		SE			743,892	452,520	291,371	-	291,371
1939		Total Intangible Plant by Factor			468,657,710	282,374,553	186,283,158	24,180,979	210,464,136
1940		Summary of Unclassified Plant (Account 106)							
1941		DP			-	-	-	-	-
1942		DS0			-	-	-	-	-
1943		GP			-	-	-	-	-
1944		HP			-	-	-	-	-
1945		NP			-	-	-	-	-
1946		OP			-	-	-	-	-
1947		TP			-	-	-	-	-
1948		TS0			-	-	-	-	-
1949		IP			-	-	-	-	-
1950		MP			-	-	-	-	-
1951		SP			-	-	-	-	-
1952		Total Unclassified Plant by Factor			-	-	-	-	-
1953									
1954		TOTAL ELECTRIC PLANT IN SERVICE			12,582,105,602	7,662,098,590	4,920,007,012	176,225,049	5,096,232,061
1955		Summary of Electric Plant by Factor							
1956		S			4,275,182,361	2,623,127,667	1,652,054,694	60,325,997	1,712,380,691
1957		SE			253,169,167	154,006,559	99,162,608	23,715,213	122,877,821
1958		DGU			-	-	-	-	-
1959		DGP			-	-	-	-	-
1960		SG			7,385,418,243	4,487,105,841	2,898,312,402	78,808,191	2,977,120,593
1961		SO			574,773,986	350,144,375	224,629,611	13,375,648	238,005,259
1962		CN			118,259,454	65,505,979	52,753,475	-	52,753,475
1963		Less Capital Leases			(24,697,610)	(17,791,831)	(6,905,779)	-	(6,905,779)
1964					12,582,105,602	7,662,098,590	4,920,007,012	176,225,049	5,096,232,061

1967	FERC	BUSINESS	PITA			UNADJUSTED RESULTS		UTAH		
1968	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
1968	105	Plant Held For Future Use								
1970		DPW	S			684,149	310,696	373,453	(99,501)	273,952
1971		P	SNPPS			-	-	-	-	-
1972		T	SNPT			1,221,948	742,410	479,538	(466,733)	12,805
1973		P	SNPP			-	-	-	-	-
1974		P	SE			935,514	569,087	366,427	-	366,427
1975		G	SNPG			-	-	-	-	-
1976										
1977										
1978					B10.1	2,841,611	1,622,194	1,219,417	(566,234)	653,184
1979										
1980	114	Electric Plant Acquisition Adjustments								
1981		P	S			-	-	-	-	-
1982		P	SG			157,193,780	95,505,103	61,688,677	-	61,688,677
1983		P	SG			-	-	-	-	-
1984					B15.1	157,193,780	95,505,103	61,688,677	-	61,688,677
1985										
1986	115	Accum Provision for Asset Acquisition Adjustments								
1987		P	S			-	-	-	-	-
1988		P	SG			(56,601,564)	(34,389,008)	(22,212,556)	-	(22,212,556)
1989		P	SG			-	-	-	-	-
1990					B15.1	(56,601,564)	(34,389,008)	(22,212,556)	-	(22,212,556)
1991										
1992	120	Nuclear Fuel								
1993		P	SE			-	-	-	-	-
1994										
1995										
1996	124	Weatherization								
1997		DMSC	S			17,482,573	7,787,452	9,895,121	-	9,895,121
1998		DMSC	SO			218,075	132,848	85,227	-	85,227
1999					B16.31	17,700,648	7,920,300	9,780,347	-	9,780,347
2000										
2001	182W	Weatherization								
2002		DMSC	S			47,499,976	34,180,594	13,319,382	-	13,319,382
2003		DMSC	SG			-	-	-	-	-
2004		DMSC	SGCT			-	-	-	-	-
2005		DMSC	SO			-	-	-	-	-
2006					B16.1	47,499,976	34,180,594	13,319,382	-	13,319,382
2007										
2008	186W	Weatherization								
2009		DMSC	S			-	-	-	-	-
2010		DMSC	CN			-	-	-	-	-
2011		DMSC	CNP			-	-	-	-	-
2012		DMSC	SG			-	-	-	-	-
2013		DMSC	SO			-	-	-	-	-
2014					B16.29	-	-	-	-	-
2015										
2016		Total Weatherization								
2017						65,200,624	42,100,896	23,099,729	-	23,099,729
2018	151	Fuel Stock								
2019		P	SE			63,939,385	38,895,276	25,044,109	(9,219)	25,034,890
2020					B13.1	63,939,385	38,895,276	25,044,109	(9,219)	25,034,890
2021										
2022	152	Fuel Stock - Undistributed								
2023		P	SE			-	-	-	-	-
2024										
2025										
2026	25316	DG&T Working Capital Deposit								
2027		P	SE			(1,476,500)	(896,177)	(578,323)	-	(578,323)
2028					B13.6	(1,476,500)	(896,177)	(578,323)	-	(578,323)
2029										
2030	25317	DG&T Working Capital Deposit								
2031		P	SE			(2,543,000)	(1,546,945)	(996,055)	-	(996,055)
2032					B13.6	(2,543,000)	(1,546,945)	(996,055)	-	(996,055)
2033										
2034	25319	Provo Working Capital Deposit								
2035		P	SE			-	-	-	-	-
2036										
2037										
2038		Total Fuel Stock								
						59,919,885	36,450,155	23,469,730	(9,219)	23,460,512

2041	FERC	BUSINESS	PITA		UNADJUSTED RESULTS			UTAH		
2042	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ. TOTAL
2043	154	Materials and Supplies								
2044		MSS	S			35,636,348	19,604,541	16,031,807	-	16,031,807
2045		MSS	SG			-	-	-	-	-
2046		MSS	SE			2,997,852	1,823,638	1,174,214	-	1,174,214
2047		MSS	SO			(6,779,970)	(4,130,264)	(2,649,706)	-	(2,649,706)
2048		MSS	SNPPS			46,109,837	28,014,625	18,095,213	-	18,095,213
2049		MSS	SNPPH			33,115	20,120	12,996	-	12,996
2050		MSS	SNPD			190,220	112,647	77,573	-	77,573
2051		MSS	SNPT			11,059,664	6,719,441	4,340,223	-	4,340,223
2052		MSS	SG			-	-	-	-	-
2053		MSS	SG			-	-	-	-	-
2054		MSS	SNPP			-	-	-	-	-
2055										
2056										
2057					B13.6	89,247,066	52,164,747	37,082,319	-	37,082,319
2058										
2059	163	Stores Expense Undistributed								
2060		MSS	SO			-	-	-	-	-
2061										
2062					B13.6	-	-	-	-	-
2063										
2064	25318	Provo Working Capital Deposit								
2065		MSS	SNPPS			(273,000)	(165,865)	(107,135)	-	(107,135)
2066										
2067					B13.6	(273,000)	(165,865)	(107,135)	-	(107,135)
2068										
2069		Total Materials & Supplies				88,974,066	51,998,882	36,975,184	-	36,975,184
2070										
2071	165	Prepayments								
2072		DMSC	S			4,778,006	4,078,158	699,848	-	699,848
2073		GP	GPS			5,268,310	3,209,382	2,058,928	-	2,058,928
2074		PT	SG			(11,835)	(7,191)	(4,645)	-	(4,645)
2075		P	SE			2,045,419	1,244,258	801,160	-	801,160
2076		PTD	SO			1,461,975	890,615	571,360	-	571,360
2077					B15.3	13,541,874	9,415,223	4,126,651	-	4,126,651
2078										
2079	182M	Misc Regulatory Assets								
2080		DDS2	S			415,435,860	349,731,702	65,704,158	(6,926,104)	58,778,054
2081		DEFSG	SG			-	-	-	-	-
2082		P	SGCT			16,649,306	10,091,541	6,557,765	(4,190,898)	2,366,967
2083		P	SE			13,999,950	8,516,377	5,483,573	3,273,191	8,756,764
2084		DDSO2	SO			9,594,438	5,844,799	3,749,639	(8,779,658)	(5,030,019)
2085					B11.1	455,679,555	374,184,420	81,495,135	(16,623,468)	64,871,667
2086										
2087	186M	Misc Deferred Debits								
2088		DDS6	S			13,051,011	13,051,011	-	-	-
2089		P	SG			-	-	-	-	-
2090		P	SG			-	-	-	-	-
2091		DEFSG	SG			36,924,338	22,433,856	14,490,482	-	14,490,482
2092		DDSO6	SO			(59,902)	(36,492)	(23,411)	87,475	64,064
2093		P	SE			34,610,809	21,054,268	13,556,540	3,098,765	16,655,306
2094		P	SNPPS			-	-	-	-	-
2095		GP	EXCTAX			-	-	-	-	-
2096										
2097					B11.2	84,526,255	56,502,644	28,023,611	3,186,240	31,209,852
2098										
2099		Working Capital								
2100	CWC	Cash Working Capital								
2101		CWC	S			86,422,165	49,365,859	37,056,306	(934,435)	36,121,871
2102		CWC	SO			-	-	-	-	-
2103		CWC	SE			-	-	-	-	-
2104					B14.1	86,422,165	49,365,859	37,056,306	(934,435)	36,121,871
2105										
2106	OWC	Other Working Capital								
2107	131	Cash	GP	SNP		15,644,597	9,438,565	6,206,032	-	6,206,032
2108	135	Working Funds	GP	SG		(93,331)	(56,705)	(36,627)	-	(36,627)
2109	143	Other Accounts Payabl	GP	SO		11,457,477	6,979,737	4,477,740	-	4,477,740
2110	232	Accounts Payabl PTD	SO	SO		(6,838,709)	(4,166,047)	(2,672,662)	-	(2,672,662)
2111	232	Accounts Payabl P	SE	SE		(43)	(26)	(17)	-	(17)
2112	253	Deferred Hedge P	SE	SE		-	-	-	-	-
2113	25330	Other Deferred C P	SE	SE		(26,514,895)	(16,129,404)	(10,385,491)	-	(10,385,491)
2114					B14.3	(6,344,904)	(3,933,880)	(2,411,024)	-	(2,411,024)
2115										
2116		Total Working Capital				80,077,261	45,431,979	34,645,282	(934,435)	33,710,847

2117	BEGINNING/ENDING AVG.						UNADJUSTED RESULTS		UTAH			
2118	FERC	BUSINESS	PITA									Page 2.33
2119	ACCT	DESSCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL		
2120	Miscellaneous Rate Base											
2121	18221	Unrec Plant & Reg Study Costs										
2122		P	S			-	-	-	-	-		
2123												
2124						-	-	-	-	-		
2125												
2126	18222	Nuclear Plant - Trojan										
2127		P	TROJP			6,850,199	4,162,709	2,687,490	-	2,687,490		
2128		P	TROJD			9,971,314	6,059,540	3,911,774	-	3,911,774		
2129		P	SE			-	-	-	-	-		
2130					B15.2	16,821,513	10,222,250	6,599,264	-	6,599,264		
2131												
2132												
2133												
2134	1869	Misc Deferred Debits-Trojan										
2135		P	S			-	-	-	-	-		
2136		P	SNPPN			-	-	-	-	-		
2137						-	-	-	-	-		
2138												
2139	141	Impact Housing - Notes Receivable										
2140		P	SG			354,089	215,131	138,958	-	138,958		
2141												
2142					B15.1	354,089	215,131	138,958	-	138,958		
2143												
2144	TOTAL MISCELLANEOUS RATE BASE					17,175,602	10,437,381	6,738,222	-	6,738,222		
2145												
2146	TOTAL RATE BASE ADDITIONS					968,528,948	689,259,865	279,269,083	(14,947,116)	264,321,968		

2149	FERC	BUSINESS	PITA	UNADJUSTED RESULTS					UTAH		
2150	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
2151	235	Customer Service Deposits									
2152		CUST	S			-	-	-	(5,371,405)	(5,371,405)	
2153					B15.4	-	-	-	(5,371,405)	(5,371,405)	
2154											
2155	2281	Prov for Property	PTD	SO		(5,680,947)	(3,460,755)	(2,220,193)	-	(2,220,193)	
2156	2282	Prov for Injuries	PTD	SO		(9,397,339)	(5,724,729)	(3,672,610)	-	(3,672,610)	
2157	2283	Prov for Pension	PTD	SO		(67,579,457)	(41,168,472)	(26,410,985)	-	(26,410,985)	
2158					B15.4	(82,657,744)	(50,353,956)	(32,303,788)	-	(32,303,788)	
2159											
2160	22841	Accum Misc Oper	Prov-Black Lung			-	-	-	-	-	
2161		P	SE			-	-	-	-	-	
2162					B15.4	-	-	-	-	-	
2163											
2164	22842	Accum Misc Oper	Prov-Trojan			-	-	-	-	-	
2165		P	TROJD			(8,354,629)	(5,077,085)	(3,277,544)	-	(3,277,544)	
2166					B15.4	(8,354,629)	(5,077,085)	(3,277,544)	-	(3,277,544)	
2167											
2168	252	Customer Advances for Construction									
2169		DPW	S			(14,595,623)	(2,120,588)	(12,475,035)	6,381,954	(6,093,081)	
2170		DPW	SE			-	-	-	-	-	
2171		T	SG			(103,544)	(62,909)	(40,634)	40,635	0	
2172		DPW	SO			-	-	-	-	-	
2173		CUST	CN			7,999,549	4,431,090	3,568,459	(3,568,459)	0	
2174					B20.13	(6,899,618)	2,247,592	(8,947,210)	2,854,130	(6,093,080)	
2175											
2176	25399	Other Deferred Credits									
2177		DPW	S			(2,104,136)	(2,104,136)	-	-	-	
2178		GP	GPS			-	-	-	-	-	
2179		P	SG			(20,339,174)	(12,357,327)	(7,961,847)	-	(7,961,847)	
2180		P	SE			(15,290,470)	(9,301,420)	(5,989,050)	(1,432,610)	(7,421,660)	
2181					B15.5	(37,733,780)	(23,762,882)	(13,970,898)	(1,432,610)	(15,403,507)	
2182											
2183	190	Accumulated Deferred Income Taxes									
2184		DPW	S			34,994,517	2,020,902	32,973,615	20,704,632	53,678,247	
2185		P	SG			-	-	-	-	-	
2186		LABOR	SO			(93,521,368)	(56,971,926)	(36,549,442)	34,728,435	(1,821,007)	
2187		P	SG			295,895	179,653	116,042	-	116,042	
2188		CUST	BADDEBT			13,137,003	8,187,588	4,949,415	-	4,949,415	
2189		P	TROJP			(2,814,142)	(1,710,090)	(1,104,052)	-	(1,104,052)	
2190		P	SG			26,006,293	15,800,458	10,205,835	580,199	10,786,034	
2191		P	SE			43,443,024	26,427,036	17,015,988	828,421	17,844,409	
2192		PTD	SNP			530,301	319,937	210,364	350,970	561,334	
2193		DPW	SNPD			-	-	-	-	-	
2194											
2195					B19.3	22,071,323	(5,746,442)	27,817,765	57,192,658	85,010,422	
2196											
2197	281	Accumulated Deferred Income Taxes									
2198		PT	SG			(1,720,894)	(1,045,551)	(675,343)	-	(675,343)	
2199		T	SNPT			-	-	-	-	-	
2200					B19.3	(1,720,894)	(1,045,551)	(675,343)	-	(675,343)	
2201											
2202	282	Accumulated Deferred Income Taxes									
2203		GP	S			(1,162,264)	(1,162,264)	-	(2,720,227)	(2,720,227)	
2204		ACCMDET	DITBAL			(986,857,483)	(508,149,159)	(478,708,324)	(8,782,712)	(487,491,036)	
2205		PT	SG			(267,803)	(162,707)	(105,096)	-	(105,096)	
2206		LABOR	SO			(6,073,323)	(3,699,785)	(2,373,538)	-	(2,373,538)	
2207		CUST	CN			-	-	-	-	-	
2208		P	SE			(7,365,990)	(4,480,841)	(2,885,149)	-	(2,885,149)	
2209		P	SG			(14,745,791)	(8,958,995)	(5,786,796)	-	(5,786,796)	
2210					B19.4	(1,016,472,654)	(526,613,750)	(489,858,904)	(11,502,938)	(501,361,842)	
2211											
2212	283	Accumulated Deferred Income Taxes									
2213		GP	S			-	-	-	(12,580,352)	(12,580,352)	
2214		P	SG			12,607,528	7,659,866	4,947,662	-	4,947,662	
2215		P	SE			126,941	77,220	49,721	-	49,721	
2216		LABOR	SO			16,592,479	10,107,909	6,484,570	12,795,210	19,279,780	
2217		GP	GPS			(13,345,914)	(8,130,146)	(5,215,767)	-	(5,215,767)	
2218		PTD	SNP			(13,351,979)	(8,055,402)	(5,296,577)	-	(5,296,577)	
2219		P	TROJP			(120,931)	(73,487)	(47,444)	-	(47,444)	
2220		P	SGCT			-	-	-	-	-	
2221											
2222					B19.6	2,508,124	1,585,959	922,165	214,858	1,137,023	
2223											
2224		TOTAL ACCUMULATED DEF INCOME TAX									
					B19.6	(993,614,100)	(531,819,784)	(461,794,317)	45,904,577	(415,889,740)	

2227	FERC	BUSINESS		PITA		UNADJUSTED RESULTS			UTAH	
2228	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
2229	255	Accumulated Investment Tax Credit								
2230		PTD	S			-	-	-	-	-
2231		PTD	ITC84			(5,963,231)	(5,963,231)	-	-	-
2232		PTD	ITC85			(7,965,049)	(7,965,049)	-	-	-
2233		PTD	ITC86			(3,267,783)	(3,267,783)	-	-	-
2234		PTD	ITC88			(437,049)	(437,049)	-	-	-
2235		PTD	ITC89			(927,718)	(927,718)	-	-	-
2236		PTD	ITC90			(510,669)	(270,984)	(239,685)	-	(239,685)
2237		PTD	SG			(2)	(1)	(1)	-	(1)
2238					B19.7	(19,071,501)	(18,831,815)	(239,686)	-	(239,686)
2239										
2240		TOTAL RATE BASE DEDUCTIONS				(1,148,131,370)	(627,597,929)	(520,533,441)	41,954,692	(478,578,749)

2244	FERC					UNADJUSTED RESULTS				UTAH
2245	ACCT	DESCRIPTION	FACTOR	Ref		TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
2246	108SP	Steam Prod Plant Accumulated Depr								
2247		P	SG			(661,239,283)	(401,744,431)	(259,494,852)	-	(259,494,852)
2248		P	SG			(819,826,270)	(498,095,995)	(321,730,276)	-	(321,730,276)
2249		P	SG			(517,162,929)	(314,208,989)	(202,953,940)	(13,284,636)	(216,238,576)
2250				B17.2		(1,998,228,483)	(1,214,049,415)	(784,179,068)	(13,284,636)	(797,463,704)
2251										
2252	108NP	Nuclear Prod Plant Accumulated Depr								
2253		P	SG			-	-	-	-	-
2254		P	SG			-	-	-	-	-
2255		P	SG			-	-	-	-	-
2256						-	-	-	-	-
2257										
2258										
2259	108HP	Hydraulic Prod Plant Accum Depr								
2260		Pre-Merger P: P	SG			(143,893,180)	(87,424,152)	(56,469,028)	-	(56,469,028)
2261		Pre-Merger U: P	SG			(26,986,209)	(16,395,819)	(10,590,391)	-	(10,590,391)
2262		P	SG			(37,045,758)	(22,507,627)	(14,538,131)	973,029	(13,565,102)
2263				B17.4		(207,925,147)	(126,327,597)	(81,597,550)	973,029	(80,624,520)
2264										
2265	108OP	Other Production Plant - Accum Depr								
2266		P	S			-	-	-	-	-
2267		P	SG			(2,970,683)	(1,804,876)	(1,165,806)	-	(1,165,806)
2268		P	SG			-	-	-	-	-
2269		P	SG			(32,797,537)	(19,926,565)	(12,870,972)	(809,142)	(13,680,114)
2270				B17.5		(35,768,220)	(21,731,442)	(14,036,778)	(809,142)	(14,845,920)
2271										
2272	108EP	Experimental Plant - Accum Depr								
2273		P	SG			-	-	-	-	-
2274		P	SG			-	-	-	-	-
2275						-	-	-	-	-
2276						-	-	-	-	-
2277										
2278		P				-	-	-	-	-
2279		P				-	-	-	-	-
2280		P				-	-	-	-	-
2281										
2282										
2283										
	TOTAL PRODUCTION PLANT DEPRECIATION					(2,241,921,849)	(1,362,108,454)	(879,813,395)	(13,120,749)	(892,934,145)

2285	FERC	BUSINESS	PITA			UNADJUSTED RESULTS			UTAH		
2286	ACCT	DESCRIPTION	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
2287	Summary of Prod Plant Depreciation by Factor										
2288		S				-	-	-	-	-	
2289		DGP				-	-	-	-	-	
2290		DGU				-	-	-	-	-	
2291		SG				(2,241,921,849)	(1,362,108,454)	(879,813,395)	(13,120,749)	(892,934,145)	
2292	Total of Prod Plant Depreciation by Factor					(2,241,921,849)	(1,362,108,454)	(879,813,395)	(13,120,749)	(892,934,145)	
2293											
2294											
2295	FERC					UNADJUSTED RESULTS			UTAH		
2296	ACCT	DESCRIPTION		FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
2297	108TP	Transmission Plant Accumulated Depr									
2298		T	SG			(336,088,851)	(204,195,104)	(131,893,747)	-	(131,893,747)	
2299		T	SG			(317,710,469)	(193,029,082)	(124,681,387)	-	(124,681,387)	
2300		T	SG			(182,392,133)	(110,814,886)	(71,577,447)	(4,973,146)	(76,550,592)	
2301	TOTAL TRANS PLANT ACCUM DEPR					B17.7	(836,191,452)	(508,038,871)	(328,152,581)	(4,973,146)	(333,125,726)

2304	FERC	BUSINESS	PITA	Ref	UNADJUSTED RESULTS			UTAH	
2305	ACCT	DESCRIPTION	FUNCTION	FACTOR		TOTAL	OTHER	ADJUSTMENT	ADJ TOTAL
2306	108360	Land and Land Rights							
2307		DPW	S			(3,973,652)	(3,125,896)	(847,756)	4,990
2308				B17.8		(3,973,652)	(3,125,896)	(847,756)	4,990
2309									(842,766)
2310	108361	Structures and Improvements							
2311		DPW	S			(8,272,404)	(5,006,635)	(3,265,769)	(5,557)
2312				B17.8		(8,272,404)	(5,006,635)	(3,265,769)	(5,557)
2313									(3,271,326)
2314	108362	Station Equipment							
2315		DPW	S			(99,706,557)	(71,902,112)	(27,804,445)	(9,265,881)
2316				B17.8		(99,706,557)	(71,902,112)	(27,804,445)	(9,265,881)
2317									(37,070,326)
2318	108364	Poles, Towers & Fixtures							
2319		DPW	S			(324,321,405)	(246,765,818)	(77,555,587)	743,192
2320				B17.8		(324,321,405)	(246,765,818)	(77,555,587)	743,192
2321									(76,812,395)
2322	108365	Overhead Conductors							
2323		DPW	S			(201,831,042)	(164,000,523)	(37,830,519)	1,124,599
2324				B17.9		(201,831,042)	(164,000,523)	(37,830,519)	1,124,599
2325									(36,705,921)
2326	108366	Underground Conduit							
2327		DPW	S			(80,541,545)	(24,072,353)	(56,469,192)	693,272
2328				B17.9		(80,541,545)	(24,072,353)	(56,469,192)	693,272
2329									(55,775,920)
2330	108367	Underground Conductors							
2331		DPW	S			(171,103,992)	(63,832,801)	(107,271,191)	412,952
2332				B17.9		(171,103,992)	(63,832,801)	(107,271,191)	412,952
2333									(106,858,239)
2334	108368	Line Transformers							
2335		DPW	S			(288,995,208)	(201,284,755)	(87,710,454)	1,121,238
2336				B17.9		(288,995,208)	(201,284,755)	(87,710,454)	1,121,238
2337									(86,589,216)
2338	108369	Services							
2339		DPW	S			(113,000,144)	(67,526,544)	(45,473,501)	384,082
2340				B17.10		(113,000,144)	(67,526,544)	(45,473,501)	384,082
2341									(45,089,418)
2342	108370	Meters							
2343		DPW	S			(69,981,847)	(31,783,395)	(38,198,452)	134,065
2344				B17.10		(69,981,847)	(31,783,395)	(38,198,452)	134,065
2345									(38,064,387)
2346									
2347									
2348	108371	Installations on Customers' Premises							
2349		DPW	S			(6,167,092)	(2,132,767)	(4,034,326)	104,548
2350				B17.10		(6,167,092)	(2,132,767)	(4,034,326)	104,548
2351									(3,929,778)
2352	108372	Leased Property							
2353		DPW	S			(40,122)	(4,739)	(35,383)	436
2354				B17.10		(40,122)	(4,739)	(35,383)	436
2355									(34,947)
2356	108373	Street Lights							
2357		DPW	S			(25,819,659)	(11,811,518)	(14,008,140)	203,314
2358				B17.11		(25,819,659)	(11,811,518)	(14,008,140)	203,314
2359									(13,804,826)
2360	108D00	Unclassified Dist Plant - Acct 300							
2361		DPW	S			-	-	-	-
2362						-	-	-	-
2363									
2364	108DS	Unclassified Dist Sub Plant - Acct 300							
2365		DPW	S			-	-	-	-
2366						-	-	-	-
2367									
2368	108DP	Unclassified Dist Sub Plant - Acct 300							
2369		DPW	S			-	-	-	-
2370						-	-	-	-
2371									
2372									
2373	TOTAL DISTRIBUTION PLANT DEPR			B17.11		(1,393,754,672)	(893,249,957)	(500,504,715)	(4,344,750)
2374									(504,849,464)
2375									
2376									
2377	Summary of Distribution Plant Depr by Factor								
2378	S					(1,393,754,672)	(893,249,957)	(500,504,715)	(4,344,750)
2379									(504,849,464)
2380	Total Distribution Depreciation by Factor					(1,393,754,672)	(893,249,957)	(500,504,715)	(4,344,750)

2383	FERC	BUSINESS	PITA			UNADJUSTED RESULTS			UTAH	
2384	ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL
2385	108GP	General Plant Accumulated Depr								
2386		TD	S			(123,647,289)	(75,666,114)	(47,981,175)	(3,232,414)	(51,213,589)
2387		G-DGP	SG			(7,721,771)	(4,691,462)	(3,030,310)	-	(3,030,310)
2388		G-DGU	SG			(15,560,110)	(9,453,745)	(6,106,365)	-	(6,106,365)
2389		G-SG	SG			(28,462,978)	(17,293,049)	(11,169,930)	45,844	(11,124,086)
2390		CUST	CN			(7,230,189)	(4,004,928)	(3,225,261)	(64,077)	(3,289,338)
2391		PTD	SO			(91,584,348)	(55,791,920)	(35,792,428)	(1,243,979)	(37,036,407)
2392		P	SE			(561,336)	(341,469)	(219,867)	(5,578)	(225,445)
2393					B17.21	(274,768,022)	(167,242,687)	(107,525,336)	(4,500,205)	(112,025,540)
2394										
2395										
2396	108MP	Mining Plant Accumulated Depr.								
2397		P	S			-	-	-	-	-
2398		P	SE			(153,830,628)	(93,577,452)	(60,253,176)	(10,243)	(60,263,419)
2399					B17.22	(153,830,628)	(93,577,452)	(60,253,176)	(10,243)	(60,263,419)
2400	108MP	Less Centralia Sitis Depreciation								
2401		P	S			-	-	-	-	-
2402						(153,830,628)	(93,577,452)	(60,253,176)	(10,243)	(60,263,419)
2403										
2404	1081390	Accum Depr - Capital Lease								
2405		PTD	SO			-	-	-	-	-
2406						-	-	-	-	-
2407						-	-	-	-	-
2408		Remove Capital Leases				-	-	-	-	-
2409						-	-	-	-	-
2410						-	-	-	-	-
2411	1081399	Accum Depr - Capital Lease								
2412		P	S			-	-	-	-	-
2413		P	SE			-	-	-	-	-
2414						-	-	-	-	-
2415						-	-	-	-	-
2416		Remove Capital Leases				-	-	-	-	-
2417						-	-	-	-	-
2418						-	-	-	-	-
2419						-	-	-	-	-
2420		TOTAL GENERAL PLANT ACCUM DEPR				(428,598,650)	(260,820,139)	(167,778,511)	(4,510,448)	(172,288,959)
2421										
2422										
2423										
2424		Summary of General Depreciation by Factor								
2425		S				(123,647,289)	(75,666,114)	(47,981,175)	(3,232,414)	(51,213,589)
2426		DGP				-	-	-	-	-
2427		DGU				-	-	-	-	-
2428		SE				(154,391,964)	(93,918,922)	(60,473,043)	(15,821)	(60,488,864)
2429		SO				(91,584,348)	(55,791,920)	(35,792,428)	(1,243,979)	(37,036,407)
2430		CN				(7,230,189)	(4,004,928)	(3,225,261)	(64,077)	(3,289,338)
2431		SG				(51,744,860)	(31,438,255)	(20,306,605)	45,844	(20,260,761)
2432		Remove Capital Leases				-	-	-	-	-
2433		Total General Depreciation by Factor				(428,598,650)	(260,820,139)	(167,778,511)	(4,510,448)	(172,288,959)
2434										
2435										
2436		TOTAL ACCUM DEPR - PLANT IN SERVICE			B17.22	(4,900,466,624)	(3,024,217,421)	(1,876,249,202)	(26,949,092)	(1,903,198,294)

PERC	BUSINESS	PITA	UNADJUSTED RESULTS				UTAH			
ACCT	DESCRIPTIO	FUNCTION	FACTOR	Ref	TOTAL	OTHER	UTAH	ADJUSTMENT	ADJ TOTAL	
2440	111SP	Accum Prov for Amort-Steam								
2441		P	SG		-	-	-	-	-	
2442		P	SG		-	-	-	-	-	
2443					-	-	-	-	-	
2444					-	-	-	-	-	
2445					-	-	-	-	-	
2446					-	-	-	-	-	
2447					-	-	-	-	-	
2448	111GP	Accum Prov for Amort-General								
2449		TD	S		(14,337,436)	(14,298,395)	(39,041)	-	(39,041)	
2450		CUST	CN		(1,287,013)	(712,899)	(574,114)	-	(574,114)	
2451		I-SG	SG		-	-	-	-	-	
2452		PTD	SO		(5,561,449)	(3,387,958)	(2,173,491)	-	(2,173,491)	
2453		P	SE		411,227	250,155	161,071	-	161,071	
2454				B18.1	(20,774,672)	(18,149,097)	(2,625,575)	-	(2,625,575)	
2455					-	-	-	-	-	
2456					-	-	-	-	-	
2457	111HP	Accum Prov for Amort-Hydro								
2458		Pre-Merger P; P	SG		-	-	-	-	-	
2459		Pre-Merger U; P	SG		-	-	-	-	-	
2460		Post-Merger F; P	SG		(127,109)	(77,226)	(49,882)	-	(49,882)	
2461		Post-Merger L; P	SG		-	-	-	-	-	
2462				B18.2	(127,109)	(77,226)	(49,882)	-	(49,882)	
2463					-	-	-	-	-	
2464					-	-	-	-	-	
2465	111IP	Accum Prov for Amort-Intangible Plant								
2466		TD	S		(26,330,110)	(18,111,537)	(8,218,574)	8,355,031	136,457	
2467		I-DGP	SG		(1,907,536)	(1,158,948)	(748,588)	-	(748,588)	
2468		I-DGU	SG		(333,391)	(202,556)	(130,835)	-	(130,835)	
2469		P	SE		(426,329)	(259,342)	(166,987)	-	(166,987)	
2470		I-SG	SG		(13,376,707)	(8,127,191)	(5,249,517)	-	(5,249,517)	
2471		CUST	CN		(48,349,904)	(26,781,857)	(21,568,047)	-	(21,568,047)	
2472		PTD	SO		(141,103,541)	(85,958,328)	(55,145,212)	(2,023,931)	(57,169,143)	
2473					(231,827,518)	(140,599,759)	(91,227,759)	6,331,100	(84,896,659)	
2474	111IP	Less Non-Utility Plant								
2475		NUTIL	OTH		-	-	-	-	-	
2476				B18.2	(231,827,518)	(140,599,759)	(91,227,759)	6,331,100	(84,896,659)	
2477					-	-	-	-	-	
2478	111399	Accum Prov for Amort-Mining								
2479		P	SE		-	-	-	-	-	
2480					-	-	-	-	-	
2481					-	-	-	-	-	
2482	TOTAL ACCUM PROV FOR AMORTIZATION				B18.10	(252,729,299)	(158,826,082)	(93,903,216)	6,331,100	(87,572,116)
2483	BEGINNING/ENDING AVG.									
2484										
2485										
2486										
2487	Summary of Amortization by Factor									
2488		S			(40,667,546)	(32,409,931)	(8,257,615)	8,355,031	97,416	
2489		DGP			-	-	-	-	-	
2490		DGU			-	-	-	-	-	
2491		SE			(15,102)	(9,187)	(5,915)	-	(5,915)	
2492		SO			(146,864,990)	(89,346,287)	(57,318,704)	(2,023,931)	(59,342,634)	
2493		CN			(49,636,917)	(27,494,756)	(22,142,161)	-	(22,142,161)	
2494		SG			(15,744,743)	(9,565,921)	(6,178,822)	-	(6,178,822)	
2495	Total Provision For Amortization by Factor					(252,729,299)	(158,826,082)	(93,903,216)	6,331,100	(87,572,116)

	3.1	3.2	3.3	3.4	3.5	3.6	
	Total Normalized	Weather Normalization	Effective Price Change	Revenue Normalizing Adjustments	Special Revenue Reclassification	USBR/UKRB Revenues	SO2 Emission Allowances
1 Operating Revenues:							
2 General Business Revenues	(908,535)	(1,240,297)	1,267,497	(5,025,243)	12,587,054	-	-
3 Interdepartmental	53	-	82	(29)	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(5,392,054)	-	-	2,500,035	-	-	-
6 Total Operating Revenues	(6,300,536)	(1,240,297)	1,267,579	(2,525,237)	12,587,054	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	4,091,897	-	-	-	-	4,091,897	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	4,091,897	-	-	-	-	4,091,897	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,485,965)	(414,396)	423,511	(843,707)	4,205,461	(1,367,144)	-
24 State	(473,685)	(56,309)	57,548	(114,646)	571,452	(185,772)	-
25 Deferred Income Taxes	440,513	-	-	-	-	-	569,769
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(1,501,327)	-	-	-	-	-	(1,501,327)
28 Total Operating Expenses:	(928,568)	(470,705)	481,059	(958,353)	4,776,913	2,538,981	(931,559)
29							
30 Operating Rev For Return:	(5,371,968)	(769,592)	786,520	(1,566,884)	7,810,141	(2,538,981)	931,559
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	886,787	-	-	-	-	-	970,650
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,432,610)	-	-	-	-	-	(2,430,188)
54							
55 Total Deductions:	(545,823)	-	-	-	-	-	(1,459,538)
56							
57 Total Rate Base:	(545,823)	-	-	-	-	-	(1,459,538)
58							
59							
60 Estimated ROE impact	-0.419%	-0.060%	0.062%	-0.123%	0.613%	-0.199%	0.080%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(8,891,106)	(1,240,297)	1,267,579	(2,525,237)	12,587,054	(4,091,897)	1,501,327
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	187,999	-	-	-	-	-	229,152
71 Schedule "M" Deductions	1,730,479	-	-	-	-	-	1,730,479
72 Income Before Tax	(10,433,586)	(1,240,297)	1,267,579	(2,525,237)	12,587,054	(4,091,897)	-
73							
74 State Income Taxes	(473,685)	(56,309)	57,548	(114,646)	571,452	(185,772)	-
75							
76 Taxable Income	(9,959,901)	(1,183,988)	1,210,031	(2,410,591)	12,015,602	(3,906,125)	-
77							
78 Federal Income Taxes	(3,485,965)	(414,396)	423,511	(843,707)	4,205,461	(1,367,144)	-

	3.7	3.8	3.9	0	0	0	0
Reverse Contingencies		Unbilled Revenues	Pole Attachment	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	(8,497,546)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,035,679)	-	143,590	-	-	-	-
6 Total Operating Revenues	(8,035,679)	(8,497,546)	143,590	-	-	-	-
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,698,550)	(2,839,115)	47,975	-	-	-	-
24 State	(366,688)	(385,789)	6,519	-	-	-	-
25 Deferred Income Taxes	(129,256)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,194,495)	(3,224,904)	54,494	-	-	-	-
29							
30 Operating Rev For Return:	(4,841,184)	(5,272,642)	89,096	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(83,862)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	997,578	-	-	-	-	-	-
54							
55 Total Deductions:	913,716	-	-	-	-	-	-
56							
57 Total Rate Base:	913,716	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.384%	-0.414%	0.007%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(8,035,679)	(8,497,546)	143,590	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(41,153)	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(8,076,832)	(8,497,546)	143,590	-	-	-	-
73							
74 State Income Taxes	(366,688)	(385,789)	6,519	-	-	-	-
75							
76 Taxable Income	(7,710,144)	(8,111,757)	137,071	-	-	-	-
77							
78 Federal Income Taxes	(2,698,550)	(2,839,115)	47,975	-	-	-	-

PACIFICORP
Utah Results of Operations March 2003
Effective Price Change

PAGE 3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	2	(235,940)	UT	Situs	(235,940)	3.1.1
Commercial	442	2	(8,280,433)	UT	Situs	(8,280,433)	3.1.1
Industrial	442	2	11,889,166	UT	Situs	11,889,166	3.1.1
Situs Contracts	442	2	(2,817,562)	UT	Situs	(2,817,562)	3.1.1
Public Street & Highway Lighting	444	2	822	UT	Situs	822	3.1.1
Other Sales to Public Authority	445	2	525,630	UT	Situs	525,630	3.1.1
Interdepartmental	448	2	82	UT	Situs	82	3.1.1
Total			<u>1,081,765</u>			<u>1,081,765</u>	

Residential	440	3	-	UT	Situs	-	3.1.1
Commercial	442	3	-	UT	Situs	-	3.1.1
Industrial	442	3	(2)	UT	Situs	(2)	3.1.1
Situs Contracts	442	3	185,816	UT	Situs	185,816	3.1.1
Public Street & Highway Lighting	444	3	-	UT	Situs	-	3.1.1
Other Sales to Public Authority	445	3	-	UT	Situs	-	3.1.1
Interdepartmental	448	3	-	UT	Situs	-	3.1.1
Total			<u>185,814</u>			<u>185,814</u>	

		<u>Utah</u> <u>Allocated</u>
<u>Change from Original Filing</u>		
All Type 2 Adjustments to Income	2	822,869
All Type 3 Adjustments to Income	3	-

Description of Adjustments:

This adjustment annualizes existing contracts and tariff changes to reflect a full year of revenues based on the new rates. This is done by comparing actual revenues for the test period to the annualized revenues calculated by applying new rates in the tariffs and special contracts to current energy usage.

Table 1
Revenue

**Utah Power & Light
State of Utah
Semi-Annual Report
12 Months Ended March 2003**

	A	B	C	D	E	F	G	H	I
	Total Revenue ¹	Normalizing Adjustments ²	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Normalization ³	Total Adjusted Revenue	Type 3 Proforma Price Normalization	Total Utah Revenue
Residential	\$341,266,521	\$31,126	\$1,776,738	\$1,807,864	\$343,074,385	(\$235,940)	\$342,838,445	\$0	\$342,838,445
Commercial	\$336,090,226	(\$827,250)	(\$3,017,035)	(\$3,844,285)	\$332,245,941	(\$8,280,433)	\$323,965,508	\$0	\$323,965,508
Industrial ⁴	\$179,759,666	(\$3,155,065)	\$0	(\$3,155,065)	\$176,604,602	\$11,889,166	\$188,493,767	(\$2)	\$188,493,765
Situs Contracts	\$55,035,256	\$1,904,807	\$0	\$1,904,807	\$56,940,063	(\$2,817,562)	\$54,122,501	\$185,816	\$54,308,317
Public St & Hwy	\$7,457,089	(\$386,187)	\$0	(\$386,187)	\$7,070,901	\$822	\$7,071,723	\$0	\$7,071,723
Other Sales Pub Auth	\$16,052,803	(\$92,639)	\$0	(\$92,639)	\$15,960,164	\$525,630	\$16,485,794	\$0	\$16,485,794
Interdepartmental	(\$41)	(\$29)	\$0	(\$29)	(\$71)	\$82	\$11	\$0	\$11
Total Utah	\$935,661,519	(\$2,525,238)	(\$1,240,297)	(\$3,765,534)	\$931,895,985	\$1,081,765	\$932,977,750	\$185,814	\$933,163,564
Source / Formula	305A Report	Table 3	Customer Info. Services	B + C	A + D	Table 3	E + F	Table 3	G + H

¹ Lighting, security lighting, and traffic signal revenues included as booked.

² Removal of merger credit \$117,731, Special Contract adjustments (\$1,494,804), Blue Sky revenues (\$260,302), surcharge and out-of-period adjustments (\$887,863)

Reallocation of \$3,399,611 from Industrial to Special Contract does not affect total adjustment.

³ Normalization of Type 1 Adjusted Revenues to Blocking Revenues.

⁴ Includes Irrigation and offsetting Type 2 adjustment moving expiring Special Contracts to Industrial.

3.2.1

	4.1	4.2	4.3	4.4	4.5	4.6	4.7	
	Total Normalized	Customer Service Deposits	Remove LTIP Expense	Severance Accrual	FAS 106 Deferred Charges	Sale of Naches I/S	Pension & Benefit Adjustment	Blue Sky Program
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(261,533)	-	-	-	-	-	-	(261,533)
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	(261,533)	-	-	-	-	-	-	(261,533)
7								
8 Operating Expenses:								
9 Steam Production	315,241	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(21,158)	-	-	-	-	(59,108)	-	-
12 Other Power Supply	(166,259)	-	-	-	-	-	-	(247,700)
13 Transmission	43,231	-	-	-	-	-	-	-
14 Distribution	293,505	-	-	-	-	-	-	-
15 Customer Accounting	(7,704,300)	-	-	-	-	-	-	-
16 Customer Service & Info	10,660	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	5,280,090	-	(111,776)	(2,076,526)	(311,163)	-	10,610,248	(114,942)
19 Total O&M Expenses	(1,948,989)	-	(111,776)	(2,076,526)	(311,163)	(59,108)	10,610,248	(362,642)
20 Depreciation	(344,105)	-	-	-	-	(344,105)	-	-
21 Amortization	(28,211)	-	-	-	(28,211)	-	-	-
22 Taxes Other Than Income	139,920	-	-	-	-	(25,657)	-	-
23 Income Taxes: Federal	563,322	(78,120)	37,346	693,788	113,388	143,290	(3,544,990)	33,781
24 State	76,546	(10,615)	5,075	94,274	15,408	19,471	(481,705)	4,590
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	233,815	233,815	-	-	-	-	-	-
28 Total Operating Expenses:	(1,307,703)	145,080	(69,356)	(1,288,464)	(210,578)	(266,110)	6,583,553	(324,270)
29								
30 Operating Rev For Return:	1,046,169	(145,080)	69,356	1,288,464	210,578	266,110	(6,583,553)	62,737
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	87,475	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	(9,219)	-	-	-	(9,219)	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	78,256	-	-	-	(9,219)	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	(5,371,405)	(5,371,405)	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(5,371,405)	(5,371,405)	-	-	-	-	-	-
56								
57 Total Rate Base:	(5,293,149)	(5,371,405)	-	-	(9,219)	-	-	-
58								
59								
60 Estimated ROE impact	0.106%	0.012%	0.005%	0.101%	0.017%	0.021%	-0.517%	0.005%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	1,686,038	(233,815)	111,776	2,076,526	339,374	428,870	(10,610,248)	101,109
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	1,686,038	(233,815)	111,776	2,076,526	339,374	428,870	(10,610,248)	101,109
73								
74 State Income Taxes	76,546	(10,615)	5,075	94,274	15,408	19,471	(481,705)	4,590
75								
76 Taxable Income	1,609,491	(223,200)	106,702	1,982,252	323,966	409,400	(10,128,543)	96,518
77								
78 Federal Income Taxes	563,322	(78,120)	37,346	693,788	113,388	143,290	(3,544,990)	33,781

	4.8	4.9	4.10	4.11	4.12	4.13	4.14	4.15
	Miscellaneous General Expenses	Property Insurance	FERC Price Cap Accrual	Noell Kempf Climate Action Project	General Wage Increase - Page 1	General Wage Increase - Page 2	Proforma General Wage Increase - Page 1	Proforma General Wage Increase - Page 2
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	-	-	-	-	(740,221)	-	1,055,462	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	(89,112)	-	127,063	-
12 Other Power Supply	-	-	-	-	(191,233)	-	272,674	-
13 Transmission	-	-	-	-	(101,512)	-	144,743	-
14 Distribution	-	-	-	-	(584,242)	(104,942)	833,055	149,635
15 Customer Accounting	-	-	(7,857,329)	-	-	(359,329)	-	512,358
16 Customer Service & Info	-	-	-	-	-	(25,030)	-	35,690
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(675,580)	(1,108,611)	-	53,599	-	(648,231)	-	924,295
19 Total O&M Expenses	(675,580)	(1,108,611)	(7,857,329)	53,599	(1,706,320)	(1,137,532)	2,432,997	1,621,978
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	225,718	370,398	2,625,212	(17,908)	570,099	380,061	(812,889)	(541,919)
24 State	30,671	50,331	356,723	(2,433)	77,467	51,644	(110,458)	(73,638)
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(419,191)	(687,882)	(4,875,394)	33,258	(1,058,754)	(705,827)	1,509,650	1,006,421
29								
30 Operating Rev For Return:	419,191	687,882	4,875,394	(33,258)	1,058,754	705,827	(1,509,650)	(1,006,421)
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	87,475	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	87,475	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	87,475	-	-	-	-
58								
59								
60 Estimated ROE impact	0.033%	0.054%	0.383%	-0.003%	0.083%	0.055%	-0.118%	-0.079%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	675,580	1,108,611	7,857,329	(53,599)	1,706,320	1,137,532	(2,432,997)	(1,621,978)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	675,580	1,108,611	7,857,329	(53,599)	1,706,320	1,137,532	(2,432,997)	(1,621,978)
73								
74 State Income Taxes	30,671	50,331	356,723	(2,433)	77,467	51,644	(110,458)	(73,638)
75								
76 Taxable Income	644,909	1,058,280	7,500,606	(51,166)	1,628,853	1,085,888	(2,322,539)	(1,548,340)
77								
78 Federal Income Taxes	225,718	370,398	2,625,212	(17,908)	570,099	380,061	(812,889)	(541,919)

UTAH ROLLED-IN
O&M Adjustments (Tab 4)
TOTAL

Page 4.0.2 Total

	4.16	4.17	0	0	0	0	0	0
	FICA Adjustment		International Assignee Costs		0	0	0	0
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	-	(1,261,222)	-	-	-	-	-	-
19 Total O&M Expenses	-	(1,261,222)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	165,576	-	-	-	-	-	-	-
23 Income Taxes: Federal	(55,321)	421,387	-	-	-	-	-	-
24 State	(7,517)	57,259	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	102,738	(782,576)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(102,738)	782,576	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.008%	0.061%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(165,576)	1,261,222	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(165,576)	1,261,222	-	-	-	-	-	-
73								
74 State Income Taxes	(7,517)	57,259	-	-	-	-	-	-
75								
76 Taxable Income	(158,059)	1,203,963	-	-	-	-	-	-
77								
78 Federal Income Taxes	(55,321)	421,387	-	-	-	-	-	-

PACIFICORP
Utah Results of Operations March 2003
Pension & Benefit Adjustment

PAGE

4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pension and Benefits Expense	926	3	18,875,012	SO	39.081%	7,376,615	
Employee Benefits	926	3	8,274,100	SO	39.081%	3,233,633	4.6.1
			<u>27,149,112</u>			<u>10,610,248</u>	

			<u>Utah Allocated</u>
<u>Change from Original Filing</u>			
Pension and Benefits Expense	926	3	-
Employee Benefits	926	3	392,803

Description of Adjustments:

This adjustment restates Pension and Post Retirement Benefit expenses to a normalized level based on the actuarial report prepared by Hewitt and Associates.

4.6.1

**Employee Benefits
Summary**

	FY03 Actual	FY04 Revised Budget	Adjustment
501102 Pension Administration	1,128,625	350,140	(778,485)
501125 Medical	34,002,925	38,223,881	4,220,956
501175 Dental	3,238,232	4,694,693	1,456,461
501200 Vision	223,234	335,810	112,576
501225 Life	(1,270,213)	1,093,097	2,363,310
501250 Stock/401(k)/ESOP	15,043,247	17,403,856	2,360,609
501251 401(k) Administration	395,848	1,022,997	627,149
501275 Accidental Death & Disability	77,391	33,362	(44,029)
501300 Long-Term Disability	1,675,992	1,750,000	74,008
501650 Worker's Comp/WorkCover Levy	2,958,580	2,623,267	(335,313)
502900 Other Salary Overheads/Oncosts	3,665,043	1,881,900	(1,783,143)
Total	61,138,903	69,413,003	8,274,100

PACIFICORP
Utah Results of Operations March 2003
Miscellaneous General Expenses

PAGE 4.8

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Miscellaneous General Expenses	920	1	(30,134)	SO	39.081%	(11,777)	
Miscellaneous General Expenses	921	1	(220,939)	SO	39.081%	(86,346)	
Miscellaneous General Expenses	923	1	(795,955)	SO	39.081%	(311,070)	
Miscellaneous General Expenses	930	1	(681,622)	SO	39.081%	(266,387)	
			<u>(1,728,650)</u>			<u>(675,580)</u>	Below

Adjustment Detail:

Twelve months ended March 2003 Expenses

Miscellaneous General Expenses October 2002 to March 2003	222,525	4.8.1
Miscellaneous General Expenses April 2002 to September 2002	367,433	4.8.1
GL Account 553300 True UP	77,865	4.8.1
Harvard University	100,000	4.8.1
Nature Conservancy	151,429	4.8.1
Portland Oregon Sports	5,000	4.8.1
Utah Foundation	45,000	4.8.1
Utah Society for Environmental Education	-	
Business for Social Responsibility	10,000	4.8.1
Rose Quarter	-	
Utah Taxpayer Association	20,650	4.8.1
Utah Manufacture's Association	1,702	4.8.1
Utah Div. Of Business and Econ. Development	-	
Portland Trail Blazers	-	
Columbia Edgewater Country Club	3,587	4.8.1
Adjust below the line expense	30,134	4.8.2
Professional Fees Services	911,186	
Relocation Expenses	(30,770)	4.8.1
	<u>1,915,741</u>	
Remove Amount Charged to the 3 Factor Formula	<u>(187,091)</u>	
Adjustment Amount	<u>\$ 1,728,650</u>	

Three Factor Formula Calculation

Expenses Charged to 3 - Factor Formula Cost Centers

Expenses for the period October 2002 to March 2003	\$ 7,962	4.8.1
Expenses for the period April 2002 to September 2002	18,804	4.8.1
GL Account 553300 True-Up	850	
Professional Fees Services	7,059,178	4.8.3
Non-Electric Percentage of 3 - Factor Formula	2.64%	
Amount Already Removed from Electric Operations	<u>\$ 187,091</u>	

Description of Adjustments:

This adjustment removes from results of operations certain expenses that have historically not been allowed in Utah revenue requirement.

4.8.1.

**Miscellaneous Expenses
Summary Reference Worksheet**

Page Ref #	Vendor Name Description	FERC Acct	Total	Three Factor \$	Three Factor \$ Times 2.64%	Net Adjustment
4.7.2	Harvard University	930	50,000	-	-	50,000
4.7.3	Harvard University	923	50,000	-	-	50,000
4.7.4	Nature Conservancy	930	762	-	-	762
4.7.5	Nature Conservancy	930	61,000	-	-	61,000
4.7.6	Nature Conservancy	921	89,667	-	-	89,667
4.7.7	Portland Oregon Sports	930	5,000	-	-	5,000
4.7.8	Utah Foundation	930	22,500	-	-	22,500
4.7.9	Utah Foundation	930	22,500	-	-	22,500
4.7.10	Business for Social Responsibility	930	10,000	-	-	10,000
4.7.11	Utah Taxpayers Association	921	650	-	-	650
4.7.12	Utah Taxpayers Association	930	20,000	-	-	20,000
4.7.13	Utah Manufacturer's Association	930	(5,964)	-	-	(5,964)
4.7.14	Utah Manufacturer's Association	921	1,000	-	-	1,000
4.7.15	Utah Manufacturer's Association	921	(1,000)	-	-	(1,000)
4.7.16	Utah Manufacturer's Association	921	700	-	-	700
4.7.17	Utah Manufacturer's Association	921	750	-	-	750
4.7.18	Utah Manufacturer's Association	921	216	-	-	216
4.7.19	Utah Manufacturer's Association	930	6,000	-	-	6,000
4.7.20	Columbia Edgewater Country Club	930	834	-	-	834
4.7.21	Columbia Edgewater Country Club	930	2,055	-	-	2,055
4.7.22	Columbia Edgewater Country Club	930	349	-	-	349
4.7.23	Columbia Edgewater Country Club	930	349	-	-	349
4.7.24	Relocation Expenses	921	(30,770)	-	-	(30,770)
4.7.25	GL Account 553300 True-Up	921	77,865	(850)	(22)	77,842
4.7.27	October 2002 to March 2003	920	-	-	-	-
4.7.30	October 2002 to March 2003	921	45,924	(2,128)	(56)	45,868
4.7.30	October 2002 to March 2003	923	17,835	(5,524)	(146)	17,689
4.7.33	October 2002 to March 2003	930	158,766	(310)	(8)	158,758
4.7.34	April 2002 to September 2002	920	-	-	-	-
4.7.34	April 2002 to September 2002	921	36,015	-	-	36,015
	Adjust below the line expense	920	30,134	-	-	30,134
4.7.35	April 2002 to September 2002	923	3,466	(899)	(24)	3,442
	Professional Fees Services	923	7,059,178	(7,059,178)	(186,362)	724,824
4.7.38	April 2002 to September 2002	930	327,951	(17,905)	(473)	327,479
Totals			8,063,733	(7,086,794)	(187,091)	1,728,649

Please note the Following that are left out of the adjustment because they are allocated to non-Utility

4.8.10	Utah Society for Environmental Education	426	1,000	-	-	1,000 Non-Utility
4.8.11	Utah Society for Environmental Education	426	400	-	-	400 Non-Utility
4.8.12	Portland Trail Blazers	426	14,256	-	-	14,256 Non-Utility
4.8.13	Portland Trail Blazers	426	756	-	-	756 Non-Utility

4.8.2

**Pacificorp
Professional Fees Total Summary
FYE March 31, 2003**

Description	Groups					Consolidated
	Total	PHI	PPW	PPM	PGHC	
American Business Advisors	104,038					104,038
Daniel Penner	187,075		187,075			
Ernst & Young	53,874		53,874			
Grant Thornton	4,750	4,750				
KPMG	35,519	35,519				
Niederhauser & Davis	3,400	3,400				
PricewaterhouseCoopers	6,353,700	406,062	5,497,293	303,236	147,109	
Robert Half	295,856					295,856
Volt	20,967					20,967
	0					
	7,059,178	449,731	5,738,242	303,236	147,109	420,861
Allocation of "Consolidated"	0	673	409,750	6,355	4,082	(420,861)
	7,059,178	450,404	6,147,992	309,591	151,191	0

Percentage allocation of Consolidated Fees - Per Accounting:		Ratio
	PPM	1.51%
	PHI	0.16%
	PGHC	0.97%
	Non-Regulated	2.64%
	Regulated	97.36%
		100.00%

					Doc. Date	ValueCOCur
025	13193	546100	Expend for Civic, Po	Political - Wy Proj - AirFare	1004919000	02/26/2003 528.00
027	13193	546100	Expend for Civic, Po	Political - Wy Proj - AirFare	1004919000	02/26/2003 260.00
029	13193	546100	Expend for Civic, Po	Political - Wy Proj - Lodging	1004919000	02/26/2003 81.00
031	13193	546100	Expend for Civic, Po	Political - Wy Proj - Meals	1004919000	02/26/2003 29.01
033	13193	546100	Expend for Civic, Po	Political - Wy Proj - Meals	1004919000	02/26/2003 25.15
035	13193	546100	Expend for Civic, Po	Political - Wy Proj - Vehicle Rental	1004919000	02/26/2003 63.39
037	13193	546100	Expend for Civic, Po	Political - Wy Proj - Vehicle Rental	1004919000	02/26/2003 15.07
039	13193	546100	Expend for Civic, Po	Political - Wy Proj - Vehicle Rental	1004919000	02/26/2003 11.52
041	13193	546100	Expend for Civic, Po	Political - Wy Proj - Mileage	1004919000	02/26/2003 64.50
043	13193	546100	Expend for Civic, Po	Political - Wy Proj - Other	1004919000	02/26/2003 3.50
045	13193	546100	Expend for Civic, Po	Political - Wy Proj - Other	1004919000	02/26/2003 3.50
047	13193	546100	Expend for Civic, Po	Political - Wy Proj - Other	1004919000	02/26/2003 12.00
049	13193	546100	Expend for Civic, Po	Political - Wy Proj - Other	1004919000	02/26/2003 20.00
						1,116.64
002	13193	610344	Director	WADDINGTON STEVE	3011087914	02/03/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087915	02/04/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087916	02/05/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087917	02/06/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087918	02/07/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087919	02/10/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087922	02/11/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087923	02/12/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087924	02/13/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087925	02/14/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087928	02/17/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087929	02/18/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087930	02/19/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087931	02/20/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087938	02/21/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087939	02/24/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011087940	02/25/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011145340	03/03/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011145341	03/04/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011145342	03/05/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011145343	03/06/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011145344	03/07/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011145345	02/26/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011145346	02/27/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011145347	02/28/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011152323	03/10/2003 860.96
002	13193	610344	Director	WADDINGTON STEVE	3011298011	03/10/2003 -860.96
002	13193	610344	Director	WADDINGTON STEVE	3011301463	03/12/2003 860.96

PACIFICORP
Utah Results of Operations March 2003
FERC Price Cap Accrual

PAGE 4.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Accounts	904	2	(17,014,071)	CN	44.608%	(7,589,680)	4.10.1
Joint Owner Provision	904	1	(600,000)	CN	44.608%	(267,650)	
			<u>(17,614,071)</u>			<u>(7,857,329)</u>	

					<u>Utah Allocated</u>	
<u>Change from Original Filing</u>						
Uncollectible Accounts	904	1	(600,000)	CN	(267,650)	

Description of Adjustments:

During the test period FERC retroactively adjusted the price cap on energy transactions in California from \$250 per MWh down to \$40 per MWh. Based on this action the Company accrued just over \$17 million for a possible net liability. Since the outcome of this issue is neither known nor measurable the Company requests consideration when the outcome is certain. The Joint Owner Provision reverses an entry during the test period to establish a reserve against a receivable from DG&T, joint owners with PacifiCorp in the Hunter 2 unit.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
	500	3	2,689,507	SNPPS	39.244%	1,055,462	
	501	3	-	SE	39.169%	-	
	535	3	323,778	SNPPH	39.244%	127,063	
	547	3	-	SE	39.169%	-	
	548	3	43,208	SNPPO	39.244%	16,957	
	557	3	651,614	SG	39.244%	255,718	
	560	3	368,831	SNPT	39.244%	144,743	
	580	3	26,889	UT	Situs	26,889	
	580	3	37,225	SNPD	40.781%	15,181	
	581	3	178,784	SNPD	40.781%	72,909	
	582	3	26,050	UT	Situs	6,523	
	582	3	10,529	SNPD	40.781%	4,294	
	583	3	292,013	UT	Situs	87,939	
	583	3	102,189	SNPD	40.781%	41,673	
	584	3	14,070	UT	Situs	4,974	
	584	3	30	SNPD	40.781%	12	
	586	3	82,006	UT	Situs	21,536	
	586	3	33,330	SNPD	40.781%	13,592	
	587	3	899	SNPD	40.781%	367	
	588	3	94,966	UT	Situs	47,779	
	588	3	59,620	SNPD	40.781%	24,313	
	589	3	3,802	SNPD	40.781%	1,550	
	590	3	8,958	UT	Situs	5,753	
	590	3	3,177	SNPD	40.781%	1,296	
	592	3	2	SG	39.244%	1	
	592	3	86,345	UT	Situs	17,031	
	592	3	45,998	SNPD	40.781%	18,758	
	593	3	441,944	UT	Situs	252,690	
	593	3	(87,585)	SNPD	40.781%	(35,718)	
	594	3	346,995	UT	Situs	149,091	
	594	3	84	SNPD	40.781%	34	
	595	3	590	UT	Situs	303	
	596	3	55,661	UT	Situs	29,248	
	596	3	484	SNPD	40.781%	197	
	597	3	53,425	UT	Situs	20,562	
	597	3	10,490	SNPD	40.781%	4,278	
Page 1 Total			<u>6,005,906</u>			<u>2,432,997</u>	
Total Proforma General Wage Increase (page 1&2)			<u>10,006,056</u>			<u>4,054,975</u>	4.12.5

Description of Adjustments:

PacifiCorp has several labor groups, each with different contract increases and renewal dates. The company negotiates wage increases with each of these groups throughout the year. This adjustment annualizes the wage increase during the test period for labor charged to operation and maintenance accounts.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
	598	3	263,684	UT	Situs	115,208	
	598	3	84,420	SNPD	40.781%	34,427	
	901	3	144,003	CN	44.608%	64,237	
	901	3	61,043	UT	Situs	19,617	
	902	3	145	CN	44.608%	65	
	902	3	458,312	UT	Situs	210,080	
	903	3	-	CN	44.608%	-	
	903	3	630,496	UT	Situs	218,358	
	908	3	16,123	CN	44.608%	7,192	
	908	3	-	OTHER	0.000%	-	
	908	3	70,386	UT	Situs	28,498	
	920	3	183	CN	44.608%	81	
	920	3	99,523	UT	Situs	75,432	
	920	3	2,171,831	SO	39.081%	848,782	
Page 2 Total			<u>4,000,150</u>			<u>1,621,978</u>	
Total Proforma General Wage Increase (page 1&2)			<u>10,006,056</u>			<u>4,054,975</u>	4.12.5

Change from Original Filing

		Utah Allocated
Total Proforma GWI	3	2,515,997

Description of Adjustments:

PacifiCorp has several labor groups, each with different contract increases and renewal dates. The company negotiates wage increases with each of these groups throughout the year. This adjustment annualizes the wage increase during the test period for labor charged to operation and maintenance accounts.

4.15.1

PACIFICORP
OMAG Labor by FERC Account (UTAH)

INDICATOR	SUM INDICATOR	ACCT	AF	FY03 Actual Labor	RATIO	Labor for Leaving Employees FY03	Type 2 Adj	TOTAL TYPE2	Labor for New Hires (Apr-03 to Aug-03)	FY 2003 Labor for Leaving Employees (Apr-03 to Aug-03)	Type 3 Adj	TOTAL TYPE 3
416NUTIL	NUTIL	NUT	NUTIL	647,541	0.16%	(28,377.95)	11,411.33	(16,966.62)	21,926.36	(6,741.19)	9,007.10	24,192.26
425NUTIL	NUTIL	NUT	NUTIL	252,689	0.06%	(11,073.90)	4,453.03	(6,620.87)	8,556.30	(2,630.61)	3,514.83	9,440.52
426NUTIL	NUTIL	NUT	NUTIL	1,105,031	0.28%	(48,427.08)	19,473.48	(28,953.60)	37,417.42	(11,503.87)	15,370.64	41,284.19
500SNPPS	500SNPPS	500	SNPPS	7,102,724	1.80%	(311,270.93)	125,168.13	(186,102.80)	240,504.99	(73,942.54)	98,796.67	265,359.12
501SE	501SE	501	SE	24,192,513	6.12%	(1,060,216.65)	426,333.84	(633,882.81)	-	-	336,510.29	336,510.29
502SNPPS	500SNPPS	500	SNPPS	11,860,546	3.00%	(519,778.51)	209,013.10	(310,765.41)	401,609.39	(123,473.60)	164,976.49	443,112.27
505SNPPS	500SNPPS	500	SNPPS	1,218,758	0.31%	(53,411.05)	21,477.63	(31,933.42)	41,268.31	(12,687.82)	16,952.54	45,533.03
506SNPPS	500SNPPS	500	SNPPS	16,056,481	4.06%	(703,661.84)	282,956.18	(420,705.66)	543,687.74	(167,155.16)	223,340.63	599,873.20
510SNPPS	500SNPPS	500	SNPPS	2,364,288	0.60%	(103,612.94)	41,664.79	(61,948.15)	80,057.04	(24,613.30)	32,886.50	88,330.25
511SNPPS	500SNPPS	500	SNPPS	5,821,228	1.47%	(255,110.45)	102,584.90	(152,525.55)	197,112.33	(60,601.59)	80,971.46	217,482.20
512SNPPS	500SNPPS	500	SNPPS	19,493,163	4.93%	(854,271.59)	343,519.31	(510,752.28)	660,057.09	(202,932.57)	271,143.81	728,268.33
513SNPPS	500SNPPS	500	SNPPS	6,363,060	1.61%	(278,855.79)	112,133.36	(166,722.42)	215,459.28	(66,242.31)	88,508.18	237,725.15
514SNPPS	500SNPPS	500	SNPPS	1,708,321	0.43%	(74,865.75)	30,104.98	(44,760.77)	57,845.39	(17,784.39)	23,762.21	63,823.21
535SNPPH	535SNPPH	535	SNPPH	(5,477,890)	-1.39%	240,063.94	(96,534.40)	143,529.54	(185,486.57)	57,027.29	(76,195.74)	(204,655.02)
536SNPPH	535SNPPH	535	SNPPH	1,607	0.00%	(70.41)	28.31	(42.10)	54.40	(16.73)	22.35	60.03
537SNPPH	535SNPPH	535	SNPPH	311,241	0.08%	(13,639.86)	5,484.86	(8,155.01)	10,538.91	(3,240.16)	4,329.26	11,628.01
539SNPPH	535SNPPH	535	SNPPH	10,840,133	2.74%	(475,059.75)	191,030.81	(284,028.94)	367,057.22	(112,850.64)	150,782.86	404,989.44
540SNPPH	535SNPPH	535	SNPPH	(1,848)	0.00%	81.00	(32.57)	48.43	(62.59)	19.24	(25.71)	(69.05)
541SNPPH	535SNPPH	535	SNPPH	1,933	0.00%	(84.72)	34.07	(50.65)	65.46	(20.13)	26.89	72.22
542SNPPH	535SNPPH	535	SNPPH	335,719	0.08%	(14,712.60)	5,916.22	(8,796.38)	11,367.76	(3,494.98)	4,669.75	12,542.52
543SNPPH	535SNPPH	535	SNPPH	653,986	0.17%	(28,660.39)	11,524.90	(17,135.49)	22,144.59	(6,808.29)	9,096.74	24,433.04
544SNPPH	535SNPPH	535	SNPPH	1,093,580	0.28%	(47,925.22)	19,271.67	(28,653.55)	37,029.65	(11,384.66)	15,211.35	40,856.35
545SNPPH	535SNPPH	535	SNPPH	907,936	0.23%	(39,789.53)	16,000.15	(23,789.38)	30,743.57	(9,452.02)	12,629.10	33,920.66
547SE	547SE	547	SE	-	0.00%	-	-	-	-	-	-	-
548SNPPO	548SNPPO	548	SNPPO	1,124,533	0.28%	(49,281.71)	19,817.14	(29,464.57)	38,077.75	(11,706.89)	15,641.90	42,012.76
549SNPPO	548SNPPO	548	SNPPO	4,206	0.00%	(184.35)	74.13	(110.22)	142.44	(43.79)	58.51	157.15
551SNPPO	548SNPPO	548	SNPPO	1,457	0.00%	(63.83)	25.67	(38.16)	49.32	(15.16)	20.26	54.42
552SNPPO	548SNPPO	548	SNPPO	2,784	0.00%	(121.99)	49.05	(72.94)	94.26	(28.98)	38.72	104.00
553SNPPO	548SNPPO	548	SNPPO	12,559	0.00%	(550.39)	221.32	(329.07)	425.26	(130.75)	174.69	469.21
554SNPPO	548SNPPO	548	SNPPO	10,996	0.00%	(481.90)	193.78	(288.12)	372.34	(114.48)	152.95	410.82
556SG	557SG	557	SG	2,575	0.00%	(112.86)	45.38	(67.48)	87.20	(26.81)	35.82	96.21
557SG	557SG	557	SG	17,438,822	4.41%	(764,241.78)	307,316.56	(456,925.22)	590,495.12	(181,545.95)	242,568.56	651,517.73
557TROJP	557SG	557	TROJP	-	0.00%	-	-	-	-	-	-	-
560SNPT	560SNPT	560	SNPT	1,814,266	0.46%	(79,508.70)	31,972.00	(47,536.70)	61,432.78	(18,887.32)	25,235.88	67,781.33
561SNPT	560SNPT	560	SNPT	2,480,054	0.63%	(108,586.28)	43,704.88	(64,981.40)	83,976.98	(25,818.47)	34,496.77	92,655.28
562SNPT	560SNPT	560	SNPT	658,569	0.17%	(28,861.25)	11,605.67	(17,255.58)	22,299.79	(6,856.00)	9,160.49	24,604.28
563SNPT	560SNPT	560	SNPT	856,700	0.22%	(37,544.17)	15,097.25	(22,446.93)	29,008.69	(8,918.63)	11,916.43	32,006.49
565SNPT	560SNPT	560	SNPT	404	0.00%	(17.68)	7.11	(10.57)	13.66	(4.20)	5.61	15.08
566SNPT	560SNPT	560	SNPT	192,753	0.05%	(8,447.25)	3,396.81	(5,050.45)	6,526.81	(2,006.65)	2,681.14	7,201.30
569SNPT	560SNPT	560	SNPT	-	0.00%	-	-	-	-	-	-	-
570SNPT	560SNPT	560	SNPT	3,188,392	0.81%	(139,728.62)	56,187.61	(83,541.01)	107,961.99	(33,192.59)	44,349.54	119,118.94
571SNPT	560SNPT	560	SNPT	650,469	0.16%	(28,506.27)	11,462.93	(17,043.34)	22,025.50	(6,771.68)	9,047.82	24,301.65
573SNPT	560SNPT	560	SNPT	30,690	0.01%	(1,344.97)	540.84	(804.13)	1,039.20	(319.50)	426.89	1,146.59
580OR	580OR	580	OR	-	0.00%	-	-	-	-	-	-	-
580SNPD	580SNPD	580	SNPD	996,376	0.25%	(43,665.35)	17,558.69	(26,106.66)	33,738.25	(10,372.72)	13,859.28	37,224.81
580UT	580UT	580	UT	719,718	0.18%	(31,541.04)	12,683.27	(18,857.77)	24,370.34	(7,492.59)	10,011.05	26,888.80
581SNPD	581SNPD	581	SNPD	4,785,416	1.21%	(209,716.86)	84,331.25	(125,385.61)	162,038.75	(49,818.33)	66,563.64	178,784.07
582CA	582CA	582	CA	10,635	0.00%	(466.05)	187.41	(278.64)	360.10	(110.71)	147.92	397.31
582IDU	582IDU	582	IDU	107,482	0.03%	(4,710.32)	1,894.11	(2,816.21)	3,639.46	(1,118.94)	1,495.05	4,015.56
582OR	582OR	582	OR	208,698	0.05%	(9,146.01)	3,677.79	(5,468.22)	7,066.71	(2,172.64)	2,902.92	7,796.99
582SNPD	582SNPD	582	SNPD	281,829	0.07%	(12,350.93)	4,966.55	(7,384.38)	9,543.01	(2,933.97)	3,920.16	10,529.19
582UT	582UT	582	UT	174,602	0.04%	(7,651.77)	3,076.92	(4,574.84)	5,912.17	(1,817.68)	2,428.65	6,523.15
582WA	582WA	582	WA	54,298	0.01%	(2,379.55)	956.86	(1,422.69)	1,838.57	(565.26)	755.26	2,028.57
582WYP	582WYP	582	WYP	141,554	0.04%	(6,203.49)	2,494.54	(3,708.95)	4,793.16	(1,473.64)	1,968.97	5,288.49
583CA	583CA	583	CA	421,934	0.11%	(18,490.92)	7,435.56	(11,055.36)	14,287.10	(4,392.53)	5,868.97	15,763.55
583IDU	583IDU	583	IDU	514,600	0.13%	(22,551.90)	9,068.56	(13,483.34)	17,424.84	(5,357.21)	7,157.92	19,225.55
583OR	583OR	583	OR	3,653,779	0.92%	(160,123.81)	64,388.92	(95,734.90)	123,720.44	(38,037.48)	50,822.92	136,505.89
583SNPD	583SNPD	583	SNPD	2,735,238	0.69%	(119,869.53)	48,201.88	(71,667.65)	92,617.77	(28,475.06)	38,046.31	102,189.03
583UT	583UT	583	UT	2,353,810	0.60%	(103,153.74)	41,480.14	(61,673.61)	79,702.24	(24,504.21)	32,740.76	87,938.78
583WA	583WA	583	WA	763,264	0.19%	(33,449.39)	13,450.65	(19,998.73)	25,844.83	(7,945.92)	10,616.76	28,515.67
583WYP	583WYP	583	WYP	(38,801)	-0.01%	1,700.41	(683.77)	1,016.64	(1,313.83)	403.93	(539.71)	(1,449.60)
583WYU	583WYU	583	WYU	147,557	0.04%	(6,466.57)	2,600.34	(3,866.24)	4,996.43	(1,536.14)	2,052.48	5,512.77
584CA	584CA	584	CA	9,149	0.00%	(400.96)	161.23	(239.72)	309.80	(95.25)	127.26	341.82
584IDU	584IDU	584	IDU	1,618	0.00%	(70.91)	28.51	(42.40)	54.79	(16.84)	22.51	60.45
584OR	584OR	584	OR	216,151	0.05%	(9,472.64)	3,809.13	(5,663.51)	7,319.08	(2,250.23)	3,006.59	8,075.45
584SNPD	584SNPD	584	SNPD	790	0.00%	(34.61)	13.92	(20.69)	26.74	(8.22)	10.98	29.50
584UT	584UT	584	UT	133,138	0.03%	(5,834.68)	2,346.24	(3,488.44)	4,508.20	(1,386.03)	1,851.91	4,974.08
584WA	584WA	584	WA	5,313	0.00%	(232.85)	93.64	(139.22)	179.92	(55.31)	73.91	198.51
584WYP	584WYP	584	WYP	5,973	0.00%	(261.78)	105.27	(156.51)	202.27	(62.19)	83.09	223.17
584WYU	584WYU	584	WYU	5,262	0.00%	(230.62)	92.74	(137.88)	178.19	(54.78)	73.20	196.61
586CA	586CA	586	CA	115,291	0.03%	(5,052.52)	2,031.72	(3,020.80)	3,903.86	(1,200.23)	1,603.66	4,307.29
586IDU	586IDU	586	IDU	139,902	0.04%	(6,131.09)	2,465.43	(3,665.66)	4,737.22	(1,456.44)	1,945.99	5,226.77
586OR	586OR	586	OR	880,905	0.22%	(38,604.92)	15,523.79	(23,081.12)	29,828.28	(9,170.61)	12,253.11	32,910.77
586SNPD	586SNPD	586	SNPD	892,135	0.23%	(39,097.08)	15,721.70	(23,375.38)	30,208.55	(9,287.53)	12,409.32	33,330.34
586UT	586UT	586	UT	576,440	0.15%	(25,262.00)	10,158.34	(15,103.66)	19,518.81	(6,001.00)	8,018.10	21,535.91
586WA	586WA	586	WA	276,734	0.07%	(12,127.65)	4,876.76	(7,250.88)	9,370.49	(2,880.93)	3,849.29	10,338.85
586WYP	586WYP	586	WYP	170,280	0.04%	(7,462.39)	3,000.77	(4,461.62)	5,765.85	(1,772.69)	2,368.54	6,361.70
586WYU	586WYU	586	WYU	35,459	0.01%	(1,553.97)	624.88	(929.09)	1,200.68	(369.15)	493.23	1,324.76

4.15.2

PACIFICORP
OMAG Labor by FERC Account (UTAH)

INDICATOR	SUM INDICAT E	ACCT	AF	FY03 Actual Labor	RATIO	Labor for Leaving Employees FY03	Type 2 Adj	TOTAL TYPE2	Labor for New Hires (Apr-03 to Aug-03)	FY 2003 Labor for Leaving Employees (Apr-03 to Aug-03)	Type 3 Adj	TOTAL TYPE 3
587SNPD	587SNPD	587	SNPD	24,061	0.01%	(1,054.44)	424.01	(630.43)	814.72	(250.48)	334.68	698.91
588CA	588CA	588	CA	220,547	0.06%	(9,665.28)	3,886.60	(5,778.68)	7,467.93	(2,295.99)	3,067.74	8,239.67
588IDU	588IDU	588	IDU	(274,451)	-0.07%	12,027.59	(4,836.53)	7,191.06	(9,293.18)	2,857.16	(3,817.53)	(10,253.55)
588OR	588OR	588	OR	427,876	0.11%	(18,751.29)	7,540.26	(11,211.03)	14,488.28	(4,454.38)	5,951.62	15,985.52
588SNPD	588SNPD	588	SNPD	1,595,814	0.40%	(69,935.24)	28,122.33	(41,812.91)	54,035.80	(16,613.14)	22,197.28	59,619.94
588UT	588UT	588	UT	1,278,872	0.32%	(56,045.49)	22,536.99	(33,508.51)	43,303.82	(13,313.63)	17,788.71	47,778.90
588WA	588WA	588	WA	252,150	0.06%	(11,050.24)	4,443.52	(6,606.73)	8,538.03	(2,624.99)	3,507.32	9,420.36
588WYP	588WYP	588	WYP	370,842	0.09%	(16,251.83)	6,535.18	(9,716.65)	12,557.06	(3,860.63)	5,158.29	13,854.72
588WYU	588WYU	588	WYU	266,076	0.07%	(11,660.56)	4,688.94	(6,971.62)	9,009.59	(2,769.97)	3,701.04	9,940.65
589SNPD	589SNPD	589	SNPD	101,755	0.03%	(4,459.31)	1,793.17	(2,666.13)	3,445.50	(1,059.31)	1,415.37	3,801.57
590OR	590OR	590	OR	85,771	0.02%	(3,758.83)	1,511.50	(2,247.33)	2,904.28	(892.91)	1,193.04	3,204.41
590SNPD	590SNPD	590	SNPD	85,045	0.02%	(3,727.02)	1,498.71	(2,228.31)	2,879.70	(885.35)	1,182.95	3,177.29
590UT	590UT	590	UT	153,992	0.04%	(6,748.55)	2,713.73	(4,034.83)	5,214.30	(1,603.12)	2,141.98	5,753.16
592CA	592CA	592	CA	49,601	0.01%	(2,173.71)	874.09	(1,299.62)	1,679.53	(516.37)	689.93	1,853.09
592IDU	592IDU	592	IDU	126,118	0.03%	(5,527.01)	2,222.52	(3,304.49)	4,270.47	(1,312.94)	1,754.26	4,711.79
592OR	592OR	592	OR	1,057,060	0.27%	(46,324.75)	18,628.09	(27,696.66)	35,793.05	(11,004.46)	14,703.37	39,491.95
592SG	592SG	592	SG	48	0.00%	(2.10)	0.84	(1.25)	1.62	(0.50)	0.67	1.79
592SNPD	592SNPD	592	SNPD	1,231,192	0.31%	(53,955.97)	21,696.75	(32,259.22)	41,689.34	(12,817.26)	17,125.50	45,997.58
592UT	592UT	592	UT	455,848	0.12%	(19,977.15)	8,033.20	(11,943.95)	15,435.44	(4,745.58)	6,340.70	17,030.56
592WA	592WA	592	WA	236,038	0.06%	(10,344.18)	4,159.60	(6,184.58)	7,992.48	(2,457.26)	3,283.22	8,818.43
592WYP	592WYP	592	WYP	369,465	0.09%	(16,191.50)	6,510.92	(9,680.58)	12,510.44	(3,846.30)	5,139.14	13,803.29
592WYU	592WYU	592	WYU	17,017	0.00%	(745.74)	299.88	(445.86)	576.20	(177.15)	236.70	635.75
593CA	593CA	593	CA	338,578	0.09%	(14,837.91)	5,966.62	(8,871.30)	11,464.59	(3,524.75)	4,709.52	12,649.35
593IDU	593IDU	593	IDU	940,178	0.24%	(41,202.50)	16,568.33	(24,634.17)	31,835.31	(9,787.67)	13,077.58	35,125.21
593OR	593OR	593	OR	1,696,285	0.43%	(74,338.26)	29,892.87	(44,445.39)	57,437.82	(17,659.09)	23,594.79	63,373.53
593SNPD	593SNPD	593	SNPD	(2,344,327)	-0.59%	102,738.18	(41,313.03)	61,425.15	(79,381.15)	24,405.50	(32,608.86)	(87,584.52)
593UT	593UT	593	UT	6,763,603	1.71%	(296,409.24)	119,191.95	(177,217.29)	229,022.04	(70,412.14)	94,079.60	252,689.50
593WA	593WA	593	WA	935,410	0.24%	(40,993.57)	16,484.32	(24,509.25)	31,673.88	(9,738.04)	13,011.26	34,947.11
593WYP	593WYP	593	WYP	1,132,241	0.29%	(49,619.53)	19,952.98	(29,666.54)	38,338.77	(11,787.14)	15,749.12	42,300.75
593WYU	593WYU	593	WYU	22,977	0.01%	(1,006.93)	404.91	(602.02)	778.01	(239.20)	319.60	858.41
594CA	594CA	594	CA	237,673	0.06%	(10,415.80)	4,188.40	(6,227.41)	8,047.82	(2,474.28)	3,305.95	8,879.49
594IDU	594IDU	594	IDU	267,195	0.07%	(11,709.62)	4,708.67	(7,000.95)	9,047.49	(2,781.62)	3,716.61	9,982.47
594OR	594OR	594	OR	3,298,723	0.83%	(144,563.79)	58,131.93	(86,431.86)	111,697.91	(34,341.19)	45,884.21	123,240.94
594SNPD	594SNPD	594	SNPD	2,243	0.00%	(98.30)	39.53	(58.77)	75.95	(23.35)	31.20	83.80
594UT	594UT	594	UT	3,990,641	1.01%	(174,886.52)	70,325.29	(104,561.23)	135,126.92	(41,544.36)	55,508.57	149,091.12
594WA	594WA	594	WA	525,990	0.13%	(23,051.09)	9,269.29	(13,781.80)	17,810.54	(5,475.80)	7,316.36	19,651.10
594WYP	594WYP	594	WYP	734,574	0.19%	(32,192.07)	12,945.06	(19,247.01)	24,873.36	(7,647.24)	10,217.69	27,443.81
594WYU	594WYU	594	WYU	233,030	0.06%	(10,212.35)	4,106.59	(6,105.77)	7,890.62	(2,425.95)	3,241.38	8,706.05
595CA	595CA	595	CA	645	0.00%	(28.25)	11.36	(16.89)	21.82	(6.71)	8.96	24.08
595OR	595OR	595	OR	4,907	0.00%	(215.04)	86.47	(128.57)	166.15	(51.08)	68.25	183.32
595UT	595UT	595	UT	8,108	0.00%	(355.32)	142.88	(212.44)	274.54	(84.41)	112.78	302.91
595WA	595WA	595	WA	1,293	0.00%	(56.67)	22.79	(33.88)	43.79	(13.46)	17.99	48.31
595WYP	595WYP	595	WYP	827	0.00%	(36.23)	14.57	(21.66)	27.99	(8.61)	11.50	30.89
596CA	596CA	596	CA	33,172	0.01%	(1,453.74)	584.58	(869.17)	1,123.24	(345.34)	461.42	1,239.32
596IDU	596IDU	596	IDU	38,823	0.01%	(1,701.37)	684.16	(1,017.22)	1,314.57	(404.16)	540.01	1,450.42
596OR	596OR	596	OR	390,645	0.10%	(17,119.71)	6,884.17	(10,235.54)	13,227.63	(4,066.79)	5,433.76	14,594.59
596SNPD	596SNPD	596	SNPD	12,949	0.00%	(567.47)	228.19	(339.28)	438.46	(134.80)	180.11	483.77
596UT	596UT	596	UT	782,857	0.20%	(34,308.05)	13,795.94	(20,512.11)	26,508.28	(8,149.89)	10,889.30	29,247.69
596WA	596WA	596	WA	74,551	0.02%	(3,267.14)	1,313.78	(1,953.36)	2,524.37	(776.11)	1,036.98	2,785.24
596WYP	596WYP	596	WYP	139,052	0.04%	(6,093.83)	2,450.45	(3,643.38)	4,708.43	(1,447.59)	1,934.17	5,195.00
596WYU	596WYU	596	WYU	30,759	0.01%	(1,347.97)	542.04	(805.92)	1,041.51	(320.21)	427.84	1,149.14
597CA	597CA	597	CA	25,863	0.01%	(1,133.43)	455.77	(677.65)	875.75	(269.25)	359.75	966.25
597IDU	597IDU	597	IDU	95,300	0.02%	(4,176.42)	1,679.42	(2,497.00)	3,226.94	(992.11)	1,325.59	3,560.41
597OR	597OR	597	OR	452,060	0.11%	(19,811.17)	7,966.46	(11,844.71)	15,307.20	(4,706.15)	6,288.02	16,889.07
597SNPD	597SNPD	597	SNPD	280,768	0.07%	(12,304.42)	4,947.85	(7,356.57)	9,507.07	(2,922.92)	3,905.39	10,489.54
597UT	597UT	597	UT	550,383	0.14%	(24,120.05)	9,699.15	(14,420.91)	18,636.48	(5,729.73)	7,655.65	20,562.40
597WA	597WA	597	WA	150,015	0.04%	(6,574.28)	2,643.65	(3,930.64)	5,079.65	(1,561.72)	2,086.66	5,604.59
597WYP	597WYP	597	WYP	133,769	0.03%	(5,862.32)	2,357.35	(3,504.97)	4,529.55	(1,392.60)	1,860.69	4,997.64
597WYU	597WYU	597	WYU	22,611	0.01%	(990.90)	398.46	(592.44)	765.62	(235.39)	314.51	844.75
598CA	598CA	598	CA	27,327	0.01%	(1,197.57)	481.57	(716.01)	925.31	(284.48)	380.11	1,020.93
598IDU	598IDU	598	IDU	145,476	0.04%	(6,375.35)	2,563.65	(3,811.70)	4,925.94	(1,514.47)	2,023.52	5,435.00
598OR	598OR	598	OR	3,376,064	0.85%	(147,953.17)	59,494.86	(88,458.30)	114,316.73	(35,146.34)	46,959.99	126,130.39
598SNPD	598SNPD	598	SNPD	2,259,615	0.57%	(99,025.74)	39,820.19	(59,205.55)	76,512.72	(23,523.61)	31,430.54	84,419.65
598UT	598UT	598	UT	3,083,703	0.78%	(135,140.72)	54,342.73	(80,798.00)	104,417.13	(32,102.73)	42,893.35	115,207.75
598WA	598WA	598	WA	288,488	0.07%	(12,642.73)	5,083.89	(7,558.84)	9,768.47	(3,003.29)	4,012.77	10,777.96
598WYP	598WYP	598	WYP	102,209	0.03%	(4,479.24)	1,801.19	(2,678.05)	3,460.90	(1,064.04)	1,421.70	3,818.56
598WYU	598WYU	598	WYU	34,609	0.01%	(1,516.72)	609.90	(906.82)	1,171.90	(360.30)	481.40	1,293.01
901CA	901CA	901	CA	26,134	0.01%	(1,145.31)	460.55	(684.76)	884.93	(272.07)	363.52	976.38
901CN	901CN	901	CN	3,854,461	0.98%	(168,918.54)	67,925.45	(100,993.09)	130,515.73	(40,126.67)	53,614.35	144,003.41
901IDU	901IDU	901	IDU	7,472	0.00%	(327.47)	131.68	(195.79)	253.02	(77.79)	103.94	279.17
901OR	901OR	901	OR	495,987	0.13%	(21,736.24)	8,740.57	(12,995.67)	16,794.61	(5,163.45)	6,899.03	18,530.19
901UT	901UT	901	UT	525,077	0.13%	(23,011.06)	9,253.20	(13,757.86)	17,779.61	(5,466.29)	7,303.66	19,616.98
901WA	901WA	901	WA	210,741	0.05%	(9,235.54)	3,713.79	(5,521.75)	7,135.89	(2,193.91)	2,931.34	7,873.32
901WYP	901WYP	901	WYP	328,424	0.08%	(14,392.93)	5,787.68	(8,605.25)	11,120.77	(3,419.05)	4,568.28	12,270.00
901WYU	901WYU	901	WYU	40,081	0.01%	(1,756.50)	706.32	(1,050.18)	1,357.17	(417.26)	557.51	1,497.42
902CA	902CA	902	CA	334,134	0.08%	(14,643.16)	5,888.30	(8,754.86)	11,314.11	(3,478.49)	4,647.71	12,483.33
902CN	902CN	902	CN	3,887	0.00%	(170.33)	68.49	(101.84)	131.61	(40.46)	54.06	145.21
902IDU	902IDU	902	IDU	789,910	0.20%	(34,617.12)	13,920.22	(20,696.90)	26,747.09	(8,223.31)	10,987.39	29,511.17

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PACIFICORP
OMAG Labor by FERC Account (UTAH)

INDICATOR	SUM INDICAT E	ACCT	AF	FY03 Actual Labor	RATIO	Labor for Leaving Employees FY03	Type 2 Adj	TOTAL TYPE2	Labor for New Hires (Apr-03 to Aug-03)	FY 2003 Labor for Leaving Employees (Apr-03 to Aug-03)	Type 3 Adj	TOTAL TYPE 3
902OR	902OR	902	OR	3,488,965	0.88%	(152,900.95)	61,484.46	(91,416.49)	118,139.66	(36,321.69)	48,530.41	130,348.39
902UT	902UT	902	UT	5,623,107	1.42%	(246,427.98)	99,093.51	(147,334.47)	190,403.78	(58,539.07)	78,215.67	210,080.38
902WA	902WA	902	WA	889,167	0.22%	(38,967.01)	15,669.40	(23,297.62)	30,108.05	(9,256.63)	12,368.04	33,219.46
902WYP	902WYP	902	WYP	996,181	0.25%	(43,656.81)	17,555.26	(26,101.55)	33,731.64	(10,370.69)	13,856.57	37,217.52
902WYU	902WYU	902	WYU	145,931	0.04%	(6,395.31)	2,571.68	(3,823.63)	4,941.36	(1,519.21)	2,029.86	5,452.01
903CA	903CA	903	CA	164,103	0.04%	(7,191.67)	2,891.91	(4,299.76)	5,556.68	(1,708.38)	2,282.62	6,130.92
903CN	903CN	903	CN	-	0.00%	-	-	-	-	-	-	-
903IDU	903IDU	903	IDU	140,625	0.04%	(6,162.79)	2,478.18	(3,684.61)	4,761.71	(1,463.97)	1,956.05	5,253.79
903OR	903OR	903	OR	9,776,657	2.47%	(428,453.83)	172,289.66	(256,164.17)	331,046.93	(101,779.39)	135,990.25	365,257.79
903UT	903UT	903	UT	5,844,675	1.48%	(256,137.98)	102,998.09	(153,139.89)	197,906.25	(60,845.68)	81,297.60	218,358.17
903WA	903WA	903	WA	197,989	0.05%	(8,676.68)	3,489.06	(5,187.62)	6,704.08	(2,061.15)	2,753.96	7,396.89
903WYP	903WYP	903	WYP	117,966	0.03%	(5,169.74)	2,078.86	(3,090.89)	3,994.43	(1,228.07)	1,640.86	4,407.22
903WYU	903WYU	903	WYU	634,124	0.16%	(27,789.95)	11,174.88	(16,615.07)	21,472.04	(6,601.51)	8,820.47	23,690.99
905CN	908CN	908	CN	198,631	0.05%	(8,704.85)	3,500.39	(5,204.46)	6,725.85	(2,067.84)	2,762.90	7,420.91
908CA	908CA	908	CA	85,808	0.02%	(3,760.47)	1,512.16	(2,248.31)	2,905.54	(893.30)	1,193.56	3,205.80
908CN	908CN	908	CN	37,338	0.01%	(1,636.29)	657.98	(978.30)	1,264.28	(388.70)	519.35	1,394.94
908IDU	908IDU	908	IDU	79,275	0.02%	(3,474.15)	1,397.02	(2,077.12)	2,684.32	(825.29)	1,102.69	2,961.72
908OR	908OR	908	OR	617,776	0.16%	(27,073.52)	10,886.79	(16,186.73)	20,918.49	(6,431.33)	8,593.07	23,080.24
908OTHER	908OTHER	908	OTHER	-	0.00%	-	-	-	-	-	-	-
908UT	908UT	908	UT	762,779	0.19%	(33,428.13)	13,442.11	(19,986.03)	25,828.41	(7,940.87)	10,610.01	28,497.55
908WYP	908WYP	908	WYP	-	0.00%	-	-	-	-	-	-	-
908WYU	908WYU	908	WYU	337,778	0.09%	(14,802.86)	5,952.52	(8,850.34)	11,437.50	(3,516.43)	4,698.39	12,619.47
909CN	908CN	908	CN	-	0.00%	-	-	-	-	-	-	-
909OR	908OR	908	OR	577	0.00%	(25.27)	10.16	(15.11)	19.52	(6.00)	8.02	21.54
910CN	908CN	908	CN	-	0.00%	-	-	-	-	-	-	-
910OR	908OR	908	OR	-	0.00%	-	-	-	-	-	-	-
913CN	908CN	908	CN	-	0.00%	-	-	-	-	-	-	-
916CN	908CN	908	CN	195,598	0.05%	(8,571.93)	3,446.94	(5,124.99)	6,623.14	(2,036.27)	2,720.71	7,307.59
920CA	920CA	920	CA	12	0.00%	(0.51)	0.20	(0.30)	0.39	(0.12)	0.16	0.43
920IDU	920IDU	920	IDU	-	0.00%	-	-	-	-	-	-	-
920OR	920OR	920	OR	84,758	0.02%	(3,714.45)	1,493.65	(2,220.80)	2,869.99	(882.37)	1,178.96	3,166.58
920SO	920SO	920	SO	71,837,945	18.17%	(3,148,237.89)	1,265,968.01	(1,882,269.88)	2,432,501.29	(747,865.22)	999,243.37	2,683,879.44
920UT	920UT	920	UT	1,653,229	0.42%	(72,451.37)	29,134.11	(43,317.26)	55,979.90	(17,210.85)	22,995.90	61,764.95
920WA	920WA	920	WA	846	0.00%	(37.09)	14.92	(22.18)	28.66	(8.81)	11.77	31.62
920WYP	920WYP	920	WYP	215	0.00%	(9.42)	3.79	(5.63)	7.28	(2.24)	2.99	8.03
920WYU	920WYU	920	WYU	50	0.00%	(2.17)	0.87	(1.30)	1.68	(0.52)	0.69	1.85
922CN	920CN	920	CN	-	0.00%	-	-	-	-	-	-	-
922SO	920SO	920	SO	(15,529,610)	-3.93%	680,572.19	(273,671.38)	406,900.81	(525,847.41)	161,670.21	(216,012.03)	(580,189.23)
923CN	920CN	920	CN	-	0.00%	-	-	-	-	-	-	-
923SO	920SO	920	SO	-	0.00%	-	-	-	-	-	-	-
929SO	920SO	920	SO	167,960	0.04%	(7,360.73)	2,959.89	(4,400.84)	5,687.30	(1,748.54)	2,336.28	6,275.04
935CA	920CA	920	CA	8,580	0.00%	(376.01)	151.20	(224.81)	290.52	(89.32)	119.34	320.55
935CN	920CN	920	CN	4,887	0.00%	(214.15)	86.11	(128.04)	165.47	(50.87)	67.97	182.57
935IDU	920IDU	920	IDU	127,206	0.03%	(5,574.70)	2,241.70	(3,333.01)	4,307.32	(1,324.27)	1,769.40	4,752.45
935OR	920OR	920	OR	193,309	0.05%	(8,471.60)	3,406.60	(5,065.01)	6,545.62	(2,012.43)	2,688.87	7,222.06
935SO	920SO	920	SO	1,655,926	0.42%	(72,569.59)	29,181.65	(43,387.94)	56,071.25	(17,238.94)	23,033.42	61,865.73
935UT	920UT	920	UT	365,830	0.09%	(16,032.21)	6,446.86	(9,585.34)	12,387.36	(3,808.46)	5,088.59	13,667.49
935WA	920WA	920	WA	53,122	0.01%	(2,328.02)	936.14	(1,391.88)	1,798.76	(553.02)	738.91	1,984.64
935WYP	920WYP	920	WYP	159,503	0.04%	(6,990.07)	2,810.85	(4,179.23)	5,400.91	(1,660.50)	2,218.63	5,959.05
935WYU	920WYU	920	WYU	17,219	0.00%	(754.61)	303.45	(451.17)	583.06	(179.26)	239.51	643.31
CAP	CAP	CAP		101,243,638	25.61%	(4,436,917.78)	1,784,171.39	(2,652,746.39)	3,428,206.06	(1,053,991.66)	1,408,267.36	3,782,481.76
TOTAL				395,268,076	100.00%	(17,322,293.00)	6,965,632.69	(10,356,660.31)	12,564,972.24	(3,863,063.00)	5,498,055.41	14,199,964.65
without 501, CAP, & Nonutility				267,826,664		(11,737,279.64)	4,719,789.62	(7,017,490.02)	9,068,866.09	(2,788,195.66)	3,725,385.19	10,006,055.62

PACIFICORP
Utah Results of Operations March 2003
FICA Adjustment

PAGE 4.16

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
FICA on Annualization of General Wage Increase	408	2	(491,603)	SO	39.081%	(192,125)	Below
FICA on ProForma General Wage Increase	408	3	700,964	SO	39.081%	273,946	Below
FICA Cap increase for 2003	408	3	214,309	SO	39.081%	83,755	Below
			<u>423,670</u>			<u>165,576</u>	

FICA on Annualization of General Wage Increase Detail:

FY 2003 Forecast Labor	(7,017,490)	
Medicare Rate (no cap)	1.45%	(101,754)
Annualized General Wage Increase	(7,017,490)	
Social Security Rate	6.20%	
	(435,084)	
Employees Below Cap	89.60%	(389,849)
Total FICA tax on annualized adjustment		<u>(491,603)</u>

FICA on Proforma General Wage Increase Detail:

FY 2003 Forecast Labor	10,006,056	
Medicare Rate (no cap)	1.45%	145,088
Annualized General Wage Increase	10,006,056	
Social Security Rate	6.20%	
	620,375	
Employees Below Cap	89.60%	555,876
Total FICA tax on CY03 Pro Forma Labor		<u>700,964</u>

Note: "Employees below CAP" means the employee that did not reach the earnings threshold for Social Security Tax Calculations purposes. The threshold is \$87,000.

		Net Increase	Total
Number of employees paid in Mar 2003 (Headcount)	6603	126	6,729
Number of employees below the FICA cap	4967	116	5,083
Number of employees above the FICA cap	1636	100	1,646
Percentage Below		75.54%	
Percentage Above		24.46%	
	<u>2002</u>	<u>2003</u>	
Difference between 2002 FICA cap and 2003 FICA cap	84,900	87,000	2,100
FICA Cap Adjustment (1,636 * 2,100)			3,456,600
FICA Rate (6.2%)			214,309

Description of Adjustments:

This adjustment reflects the impact on Medicare and Social Security taxes associated with the annualization and normalization of wages in adjustments 4.12 through 4.15.

	5.1	5.2	5.3	5.4	5.5	5.6	
	Total Normalized	Net Power Costs	Replacement Purchase Power	FAS 133 Adjustment	Trail Mountain Closure Amortization	West Valley Rental Unit Expenses	DSM/Load Curtailment Reversal
1 Operating Revenues:							
2 General Business Revenues	(1,348,920)	-	(1,348,920)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	2,820,449	2,820,449	-	-	-	-	-
5 Other Operating Revenues	1,979,002	-	-	-	(151,167)	-	-
6 Total Operating Revenues	3,450,531	2,820,449	(1,348,920)	-	(151,167)	-	-
7							
8 Operating Expenses:							
9 Steam Production	26,478,898	23,071,418	-	-	3,108,031	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(72,233,445)	(68,413,867)	-	(6,050,105)	-	1,556,119	674,407
13 Transmission	(900,762)	(900,762)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(46,655,308)	(46,243,210)	-	(6,050,105)	3,108,031	1,556,119	674,407
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	21,073,833	16,392,659	(450,688)	2,021,401	3,244,040	(519,915)	(225,326)
24 State	2,863,584	2,227,490	(61,241)	274,675	440,811	(70,648)	(30,618)
25 Deferred Income Taxes	(4,921,524)	-	-	-	(4,921,524)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(27,639,416)	(27,623,061)	(511,929)	(3,754,030)	1,871,358	965,556	418,463
29							
30 Operating Rev For Return:	31,089,946	30,443,510	(836,991)	3,754,030	(2,022,525)	(965,556)	(418,463)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	6,371,956	-	-	-	5,423,700	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	6,371,956	-	-	-	5,423,700	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	2,354,048	-	-	-	2,354,048	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	2,354,048	-	-	-	2,354,048	-	-
56							
57 Total Rate Base:	8,726,005	-	-	-	7,777,748	-	-
58							
59							
60 Estimated ROE impact	2.394%	2.389%	-0.066%	0.295%	-0.192%	-0.076%	-0.033%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	50,105,839	49,063,659	(1,348,920)	6,050,105	(3,259,198)	(1,556,119)	(674,407)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(6,659)	-	-	-	(6,659)	-	-
71 Schedule "M" Deductions	(12,975,355)	-	-	-	(12,975,355)	0	-
72 Income Before Tax	63,074,535	49,063,659	(1,348,920)	6,050,105	9,709,498	(1,556,119)	(674,407)
73							
74 State Income Taxes	2,863,584	2,227,490	(61,241)	274,675	440,811	(70,648)	(30,618)
75							
76 Taxable Income	60,210,951	46,836,169	(1,287,679)	5,775,430	9,268,687	(1,485,471)	(643,789)
77							
78 Federal Income Taxes	21,073,833	16,392,659	(450,688)	2,021,401	3,244,040	(519,915)	(225,326)

	5.7	5.8	0	0	0	0	0	0
	WAPA Wheeling Contract	P&M Strike Amortization	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	2,130,169	-	-	-	-	-	-	-
6 Total Operating Revenues	2,130,169	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	299,449	-	-	-	-	-	-
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 Total O&M Expenses	-	299,449	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	711,711	(100,049)	-	-	-	-	-	-
24 State	96,710	(13,595)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	808,420	185,805	-	-	-	-	-	-
29								
30 Operating Rev For Return:	1,321,748	(185,805)	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	948,256	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	948,256	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	948,256	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.104%	-0.019%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	2,130,169	(299,449)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	0	-	-	-	-	-	0
72 Income Before Tax	2,130,169	(299,449)	-	-	-	-	-	-
73								
74 State Income Taxes	96,710	(13,595)	-	-	-	-	-	-
75								
76 Taxable Income	2,033,459	(285,854)	-	-	-	-	-	-
77								
78 Federal Income Taxes	711,711	(100,049)	-	-	-	-	-	-

PACIFICORP
Utah Results of Operations March 2003
Net Power Costs

PAGE

5.1

	<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>
Adjustment to Income:							
Sales for Resale							
Existing Firm PPL	447	3	64,657,634	SG	39.244%	25,374,057	5.1.1
Existing Firm UPL	447	3	4,535,610	SG	39.244%	1,779,942	5.1.1
Post-merger Firm	447	3	(42,360,342)	SG	39.244%	(16,623,771)	5.1.1
Non-firm	447	3	(19,683,612)	SE	39.169%	(7,709,779)	5.1.1
Trans. - Off system sales	447	3	-	SG	39.244%	-	5.1.1
Total Revenue Adjustments			<u>7,149,291</u>			<u>2,820,449</u>	
Adjustment to Expense:							
Purchased Power							
Existing Firm Demand PPL	555	3	(51,970,302)	SG	39.244%	(20,395,077)	5.1.1
Existing Firm Demand UPL	555	3	9,351,353	SG	39.244%	3,669,818	5.1.1
Existing Firm Energy	555	3	64,755,429	SE	39.169%	25,363,741	5.1.1
Post-merger Firm	555	3	(107,021,053)	SG	39.244%	(41,999,036)	5.1.1
Secondary Purchases (Non-Firm)	555	3	(48,506,705)	SE	39.169%	(18,999,357)	5.1.1
James River Royalty offset	555	3	(11,420,142)	SG	39.244%	(4,481,688)	5.1.1
Total Purchased Power Adjustment			<u>(144,811,420)</u>			<u>(56,841,598)</u>	
Wheeling							
Existing Firm PPL	565	3	351,286	SG	39.244%	137,858	5.1.1
Existing Firm UPL	565	3	(7,129)	SG	39.244%	(2,798)	5.1.1
Post-merger Firm	565	3	(8,929,859)	SG	39.244%	(3,504,408)	5.1.1
Non-firm	565	3	6,302,477	SE	39.169%	2,468,587	5.1.1
Total Wheeling Expense Adj			<u>(2,283,226)</u>			<u>(900,762)</u>	
Fuel Expense	501	3	59,154,429	SE	39.169%	23,169,912	5.1.1
Fuel Expense	503	3	(251,464)	SE	39.169%	(98,495)	5.1.1
Fuel Expense	547	3	(29,544,822)	SE	39.169%	(11,572,269)	5.1.1
Total Fuel Expense Adjustment			<u>29,358,143</u>			<u>11,499,149</u>	
Net Power Cost			<u>(124,885,793)</u>			<u>(49,063,659)</u>	
			Utah				
			<u>Allocated</u>				
<u>Change from Original Filing</u>			(4,611,920)				
Total Net Power Cost							

Description of Adjustment:

The net power cost adjustment normalizes steam and hydro power generation, fuel, purchased power, wheeling, and sales for resale in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending December 2003. The SMUD adjustment was included in the NPC study with the wholesale sale priced at \$37per MWH (see page 5.1.4 and 5.1.6).

PACIFICORP
Utah Results of Operations March 2003
Net Power Costs

Page 5.1.1

Description	Account	ACTUAL COSTS (1)	NORMALIZED COSTS (2)	DIFFERENCE (2) - (1)	REF NORMALIZED COSTS
Adjustment to Revenue:					
Sales for Resale (Account 447)					
Existing Firm PPL	447.12	18,197,145	82,854,779	64,657,634	5.1.2
Existing Firm UPL	447.122	21,348,010	25,883,620	4,535,610	5.1.2
Post-merger Firm	447.2, 13, 14	985,875,805	943,515,463	(42,360,342)	5.1.2
	447.5	19,683,612	-	(19,683,612)	5.1.2
Transmission - Off system sales	447.9	-	-	-	
Total Revenue Adjustments		1,045,104,572	1,052,253,862	7,149,291	
Adjustment to Expense:					
Purchased Power (Account 555)					
Existing Firm Demand PPL	555.66, .65	114,501,231	62,530,929	(51,970,302)	5.1.2
Existing Firm Demand UPL	555.55, .56, .68	33,863,082	43,214,435	9,351,353	5.1.2
Existing Firm Energy	555.11-13, 555.65	-	64,755,429	64,755,429	
James River Royalty offset	503	11,420,142	-	(11,420,142)	
Post-merger Firm	555.67	926,051,651	819,030,598	(107,021,053)	5.1.2
Secondary Purchases	555.25, .69	48,506,705	-	(48,506,705)	5.1.2
Total Purchased Power Adjustment		1,134,342,811	989,531,391	(144,811,420)	
Wheeling (Account 565)					
Existing Firm PPL	565.26	36,569,067	36,920,353	351,286	5.1.3
Existing Firm UPL	565.27	172,609	165,480	(7,129)	5.1.3
Post-merger Firm	557.0, 565.46, .1	47,083,739	38,153,880	(8,929,859)	5.1.3
Non-firm	565.25	3,848,085	10,150,562	6,302,477	5.1.3
Total Wheeling Expense Adj		87,673,501	85,390,275	(2,283,226)	
Fuel Expense					
Fuel Consumed - Coal	501.1	408,415,114	466,206,220	57,791,107	
Undistributed Fuels Credit	501.1	(22,154,602)	-	22,154,602	
Fuel Consumed - Gas	501.35	20,791,280	-	(20,791,280)	
Steam From Other Sources	503.1	3,890,217	3,638,753	(251,464)	
Natural Gas Consumed	547.1	71,286,168	41,741,346	(29,544,822)	
Total Fuel Expense		482,228,176	511,586,319	29,358,143	5.1.3
Net Power Cost		659,139,916	534,254,123	(124,885,793)	

5.1.2

PacifiCorp
Utah Rate Case
Period Ending December 2003

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

	Merged 09/02	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	82,854,779	82,854,779			
Post Merger	943,515,463				943,515,463
Utah Pre Merger	25,883,620	25,883,620			
NonFirm Sub Total	0			0	
TOTAL SPECIAL SALES	1,052,253,862	108,738,399	0	0	943,515,463
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,874,960	47,874,960			
Pacific Capacity	1,970,492	600,000	1,370,492		
Mid Columbia	18,787,079	5,636,124	13,150,955		
Misc/Pacific	3,501,378	726,056	2,775,322		
Q.F. Contracts/PPL	45,179,057	7,693,790	37,485,267		
Pacific Sub Total	117,312,966	62,530,929	54,782,036	0	0
Gemstate	2,545,900		2,545,900		
GSLM	0		0		
QF Contracts/UPL	24,758,308	17,330,815	7,427,492		
IPP Layoff	25,883,620	25,883,620	0		
UP&L to PP&L	0	0	0		
Utah Sub Total	53,187,827	43,214,435	9,973,392		
BPA Peak Purchase	5,289,540				5,289,540
APS Supplemental Purchase	7,036,105				7,036,105
Aquila hydro hedge	1,750,000				1,750,000
J Aron Temperature Hedge	2,100,000				2,100,000
Avista Summer Capacity	5,469,726				5,469,726
BPA FC IV Exchange	1,761				1,761
BPA So. Idaho Exchange	(314,104)				(314,104)
Clark S&I Purchases	12,789,142				12,789,142
Deseret G&T Expansion	3,028,580				3,028,580
Deseret G&T Non Firm	1,243,768				1,243,768
Desert Power	2,915,500				2,915,500
Generation Incentive Contract	8,446,705				8,446,705
Georgia-Pacific Camas	17,720,274				17,720,274
Hermiston Purchase	75,959,048				75,959,048
Hurricane Purchase	33,504				33,504
LADWP Locational Exc 148830	600,600				600,600
Anaheim Locational Exc 150102	133,333				133,333
Anaheim Locational Exc 150124	400,400				400,400
Anaheim Locational Exc 157112	114,000				114,000
LTF Reserve Purchases	10,365,637				10,365,637
MagCorp	6,113,160				6,113,160
Morgan Stanley call	11,364,000				11,364,000
Pinnacle West	3,708,800				3,708,800
Public Service NM	9,923,552				9,923,552
QF SF Phosphates	3,890,535				3,890,535
Rock River	6,619,856				6,619,856
Sempra call	6,913,900				6,913,900
TransAlta Purchase	120,319,095				120,319,095
Tri-State Purchase	11,158,342				11,158,342
Short Term Firm Purchases	483,935,839				483,935,839
New Firm Sub Total	819,030,598	0	0	0	819,030,598
Non Firm Sub Total	0			0	
TOTAL PURCHASED PW & NET INT.	989,531,390	105,745,364	64,755,429	0	819,030,598

PacifiCorp
Utah Rate Case
Period Ending December 2003

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

	<u>Merged</u> <u>09/02</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	36,920,353	36,920,353			
Utah Firm Wheeling and Use of Facilities	165,480	165,480			
Post Merger	38,153,880				38,153,880
Nonfirm Wheeling	10,150,562			10,150,562	
TOTAL WHEELING & U. OF F. EXPENSE	85,390,274	37,085,832	0	10,150,562	38,153,880
THERMAL FUEL BURN EXPENSE					
Carbon	10,504,443			10,504,443	
Cholla	35,282,727			35,282,727	
Colstrip	6,832,848			6,832,848	
Craig	12,391,932			12,391,932	
Dave Johnston	39,250,501			39,250,501	
Gadsby	21,032,586			21,032,586	
Gadsby CTs	14,603,875			14,603,875	
Hayden	5,882,026			5,882,026	
Hermiston	41,741,346			41,741,346	
Hunter	68,191,529			68,191,529	
Huntington	55,588,170			55,588,170	
Jim Bridger	94,760,961			94,760,961	
Little Mountain	6,041,613			6,041,613	
Naughton	53,242,361			53,242,361	
West Valley CT	26,302,856			26,302,856	
Wyodak	16,297,795			16,297,795	
TOTAL FUEL BURN EXPENSE	507,947,566	0	0	507,947,566	0
OTHER GENERATION EXPENSE					
Blundell	3,638,753			3,638,753	
Footcreek I	0			0	
TOTAL OTHER GEN. EXPENSE	3,638,753	0	0	3,638,753	0
NET POWER COST	534,254,121	34,092,798	64,755,429	521,736,880	(86,330,985)

PACIFICORP
Utah Results of Operations March 2003
Replacement Purchase Power

PAGE

5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
MagCorp Purchase Power (Replacement)	442	1	(1,348,920)	UT	Situs	(1,348,920)	Below

MagCorp Adjustment Detail:

June Purchased Replacement Power	261,801
July Purchased Replacement Power	457,537
August Purchased Replacement Power	362,241
September Purchased Replacement Power	267,341
Total 2002	<u>1,348,920</u>

<u>Change from Original Filing</u>			<u>Utah</u> <u>Allocated</u>
MagCorp Purchase Power (Replacement)	555	1	-
MagCorp Purchase Power (Replacement)	555	1	528,352

Description of Adjustment:

In July and August 2002, US MagCorp was notified by PacifiCorp that its service would be interrupted pursuant to the terms of the Commission Order in Docket no. 01-035-38. The default in the agreement provides that in the absence of a response from US MagCorp, PacifiCorp would assume that US MagCorp would buy through the curtailment period for that day. PacifiCorp purchased power in the market to meet the US MagCorp load. PacifiCorp received a payment from US MagCorp for the two months. This adjustment changes the allocation of the replacement purchase power expense from system allocation to direct assignment (situs) to Utah. This adjustment normalizes the net reduction in purchased power expense by reversing the payment received by PacifiCorp from US Magnesium. The current agreement between the Company and US Magnesium permits the Company to interrupt for June through September. This adjustment reflects this.

	7.1	7.2	7.3	7.4	7.5	7.6	0	
	Total Normalized	Interest True-Up	Wyoming Wind Tax Credit	Property Tax Adjustment	Deferred Tax Balance Reclassification	IRS Settlement Amortization	Booked to Tax Depreciation Adjustment	0
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 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	637,964			637,964	-			-
23 Income Taxes: Federal	5,362,520	1,504,294	(857,347)	(213,150)	-	4,601,029	327,693	-
24 State	219,973	204,409		(28,964)	-		44,528	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,220,456	1,708,703	(857,347)	395,850	-	4,601,029	372,221	-
29								
30 Operating Rev For Return:	(6,220,456)	(1,708,703)	857,347	(395,850)	-	(4,601,029)	(372,221)	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	54,166,680	-	-	-	33,462,048	20,704,632	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	54,166,680	-	-	-	33,462,048	20,704,632	-	-
56								
57 Total Rate Base:	54,166,680	-	-	-	33,462,048	20,704,632	-	-
58								
59								
60 Estimated ROE impact	-0.712%	-0.134%	0.067%	-0.031%	-0.145%	-0.449%	-0.029%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(637,964)	-	-	(637,964)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(4,502,391)	(4,502,391)	-	-	-	-	-	-
70 Schedule "M" Additions	(16,632,141)	-	-	-	-	-	(16,632,141)	-
71 Schedule "M" Deductions	(17,612,935)	-	-	-	-	-	(17,612,935)	-
72 Income Before Tax	4,845,221	4,502,391	-	(637,964)	-	-	980,793	-
73								
74 State Income Taxes	219,973	204,409	-	(28,964)	-	-	44,528	-
75								
76 Taxable Income	4,625,248	4,297,983	-	(609,000)	-	-	936,265	-
77								
78 Federal Income Tax - Calculated	1,618,837	1,504,294	-	(213,150)	-	-	327,693	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	3,743,683	-	(857,347)	-	-	4,601,029	-	-
81 Federal Income Taxes	5,362,520	1,504,294	(857,347)	(213,150)	-	4,601,029	327,693	-

PACIFICORP
Utah Results of Operations March 2003
Interest True-Up

PAGE

7.1

	<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>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	3	(4,502,391)	UT	Situs	(4,502,391)	

Adjustment Detail:

Type 3							
Jurisdiction Specific Adjusted Rate Base						2,891,204,869	2.2
Weighted Cost of Debt:						3.299%	2.1
Trued-up Interest Expense						95,386,631	2.18
Actual Interest Expense excluding CWIP related interest						99,889,022	2.18
Total Interest True-up Adjustment						(4,502,391)	2.18

Description of Adjustment:

This adjusts interest expense based on the Utah allocated rate base times the weighted cost of debt. This is done to align the interest expense associated with Utah's allocated rate base.

PACIFICORP
Utah Results of Operations March 2003
IRS Settlement Amortization

PAGE 7.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Current Income Tax	40910	1	4,601,029	UT	Situs	4,601,029	7.5.1
Adjustment to Rate Base:							
Accum Def Inc Tax Bal - DR	190	1	20,704,632	UT	Situs	20,704,632	Below

Adjustment Detail:

Total Balance to Amortize	23,005,147
Amortization-1st year based on a five year amortization	(4,601,029)
Balance at March 2003	<u>18,404,118</u>
Average Balance	<u>20,704,632</u>

<u>Change from Original Filing</u>		<u>Utah</u> <u>Allocated</u>
40910	1	(1,890,655)
190	1	(8,507,945)

Description of Adjustment:

This adjustment amortizes into results the IRS Settlement payments made during fiscal year 2003 at one-fifth of the total payment allocated to Utah using an average IBIT factor.

Utah IRS Settlement Amortization
Amortization Schedule

Period	Mar-03	Sep-03	Mar-04	Sep-04	Mar-05	Sep-05	Mar-06	Sep-06	Mar-07
Cost to Amortize (2)	23,005,147	18,404,118	16,103,604	13,803,089	11,502,575	9,202,060	6,901,546	4,601,031	2,300,517
Amortization Expense(1)	(4,601,029)	(2,300,515)	(2,300,515)	(2,300,515)	(2,300,515)	(2,300,515)	(2,300,515)	(2,300,515)	(2,300,515)
Period Ending Balance	18,404,118	16,103,604	13,803,089	11,502,575	9,202,060	6,901,546	4,601,031	2,300,517	-

Total Payment 64,200,000
Average Factor Percentage (3) 35.8336%
Total Cost to Amortize (2) 23,005,147
Amortization Expense Semi(1) 4,601,029

PacifiCorp
March 2003
Utah Jurisdiction
Average IBT Factors from 1991 to 1998

	1991	1992	1993	1994	1995	1996	1997	1998	UT Average IBT
Utah IBIT factor	35.1445%	33.8630%	26.0632%	35.2143%	36.2346%	36.0828%	43.6853%	40.3808%	35.8336% (3)

The Average Utah IBT factor is used to allocate the IRS Settlement to Utah.

Utah Results of Operations March 2003
Booked to Tax Depreciation Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Removal from Booked Depreciation	SCHMAT	1	(44,558,844)	SCHMDEXP	37.3262%	(16,632,141)	
Deduction to Tax Depreciation	SCHMDT	1	(44,558,844)	TAXDEPRL	39.5274%	(17,612,935)	7.6.1

Description of Adjustment:

This adjustment corrects the classification of tax depreciation expense that was originally classified as book depreciation. On the Company records this item was correctly treated as tax depreciation, therefore no impact to accumulated deferred income taxes.

Difference in Allocation of \$44,558,844
 In moving that from Book Depreciation to Tax Depreciation
 As a result of DPU data request 10.7

Total Company Schedule M Amount	Utah's Book Depreciation Allocation Factor	Utah's Book Depreciation Sch M Amount	Utah's Tax Depreciation Allocation Factor	Utah's Tax Depreciation Sch M Amount	Utah's Schedule M Amount Difference
Schedule M Addition	37.3262%	16,632,141	39.5274%	17,612,935	980,794
Current Tax Expense on Allocation Impact at 37.951%					372,221

	8.1	8.2	8.3	8.4	8.5	8.6	
	Total Normalized	Update Cash Working Capital	Plant Held For Future Use	APS Combustion Turbine Payment	Bridger and Trapper Mine Rate Base	Organizational Cost Rate Base Adj.	Environmental Settlement
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	4,023,723	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(8,206,326)	-	-	-	-	111,822	-
24 State	(1,115,103)	-	-	-	-	15,195	-
25 Deferred Income Taxes	5,353,358	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	55,651	-	-	-	-	127,017	-
29							
30 Operating Rev For Return:	(55,651)	-	-	-	-	(127,017)	-
31							
32 Rate Base:							
33 Electric Plant In Service	176,225,049	-	-	-	22,772,827	(10,028,071)	-
34 Plant Held for Future Use	(566,234)	-	(566,234)	-	-	-	-
35 Misc Deferred Debits	(19,896,660)	-	-	(4,190,898)	-	-	(8,779,658)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(934,435)	(934,435)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	154,827,721	(934,435)	(566,234)	(4,190,898)	22,772,827	(10,028,071)	(8,779,658)
45							
46 Deductions:							
47 Accum Prov For Deprec	(29,911,068)	-	63,880	-	-	-	-
48 Accum Prov For Amort	6,331,100	-	-	-	-	8,355,031	-
49 Accum Def Income Tax	(10,378,839)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	2,854,130	-	-	-	-	-	2,854,130
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(31,104,677)	-	63,880	-	-	8,355,031	2,854,130
56							
57 Total Rate Base:	123,723,044	(934,435)	(502,353)	(4,190,898)	22,772,827	(1,673,040)	(5,925,528)
58							
59							
60 Estimated ROE impact	-0.525%	0.004%	0.002%	0.018%	-0.099%	-0.003%	0.026%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,023,723)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,367,317	-	-	-	-	334,687	-
71 Schedule "M" Deductions	23,905,343	-	-	-	-	-	-
72 Income Before Tax	(24,561,748)	-	-	-	-	334,687	-
73							
74 State Income Taxes	(1,115,103)	-	-	-	-	15,195	-
75							
76 Taxable Income	(23,446,645)	-	-	-	-	319,492	-
77							
78 Federal Income Taxes	(8,206,326)	-	-	-	-	111,822	-

	8.7	8.8	8.9	8.10	8.11	0	0
	Major Plant Additions Annualized	Proforma - Major Plant Additions	Sales of the Naches Hydro Unit RB	Demand Side Management-Tariff Rider	Deductions to Rate Base	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	4,023,723	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(835,795)	(7,482,353)	-	-	-	-	-
24 State	(113,571)	(1,016,727)	-	-	-	-	-
25 Deferred Income Taxes	647,135	4,706,223	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(302,231)	230,865	-	-	-	-	-
29							
30 Operating Rev For Return:	302,231	(230,865)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	50,885,184	116,667,082	(4,071,972)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	(6,926,104)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	50,885,184	116,667,082	(4,071,972)	(6,926,104)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	(2,011,861)	2,106,687	-	(30,069,774)	-	-
48 Accum Prov For Amort	-	-	-	-	(2,023,931)	-	-
49 Accum Def Income Tax	(582,535)	(8,472,862)	272,685	-	(1,596,127)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(582,535)	(10,484,723)	2,379,373	-	(33,689,832)	-	-
56							
57 Total Rate Base:	50,302,648	106,182,359	(1,692,599)	(6,926,104)	(33,689,832)	-	-
58							
59							
60 Estimated ROE impact	-0.194%	-0.467%	0.007%	0.031%	0.150%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(4,023,723)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	3,032,830	-	-	-	-	-
71 Schedule "M" Deductions	2,501,557	21,403,786	-	-	-	-	-
72 Income Before Tax	(2,501,557)	(22,394,879)	-	-	-	-	-
73							
74 State Income Taxes	(113,571)	(1,016,727)	-	-	-	-	-
75							
76 Taxable Income	(2,387,986)	(21,378,151)	-	-	-	-	-
77							
78 Federal Income Taxes	(835,795)	(7,482,353)	-	-	-	-	-

PACIFICORP
Utah Results of Operations March 2003
Update Cash Working Capital

PAGE

8.1

	<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>
Adjustment to Rate Base:							
Cash Working Capital	CWC	3	(934,435)	UT	Situs	(934,435)	Below

Adjustment Detail:

O&M Expense	962,938,885
Taxes Other Than Income Tax	41,651,825
Federal Income Tax	28,988,733
State Income Tax	4,568,819
Total	<u>1,038,148,262</u>
Divided by Days in Year	365
Average Daily Cost of Service	<u>2,844,242</u>
Net Lag Days	12.7
Cash Working Capital	<u>36,121,871</u>
Unadjusted Cash Working Capital	37,056,306
Cash Working Capital Adjustment	<u><u>(934,435)</u></u>

Description of Adjustment:

This adjustment trues-up cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) 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 adjusted daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

PACIFICORP
Utah Results of Operations March 2003
Proforma - Major Plant Additions

PAGE

8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
<i>Depreciation</i>							
Distribution	403362	3	912,822	UT	Situs	912,822	
Distribution	403364	3	470,926	UT	Situs	470,926	
General Plant	403GP	3	3,308,129	SO	39.081%	1,292,862	
Hydro	403HP	3	1,622,930	SG	39.244%	636,898	
Mining	403MP	3	52,304	SE	39.169%	20,487	
Steam	403SP	3	625,766	SG	39.244%	245,574	
Transmission	403TP	3	1,131,785	SG	39.244%	444,154	
<i>Total Depreciation Expense</i>			<u>8,124,661</u>			<u>4,023,723</u>	8.8.1
Adjustment to Rate Base:							
<i>Plant Adjustment</i>							
Distribution	362	3	35,432,871	UT	Situs	35,432,871	
Distribution	364	3	18,279,857	UT	Situs	18,279,857	
General Plant	303	3	16,188,795	SO	39.081%	6,326,805	
General Plant	397	3	2,731,537	SO	39.081%	1,067,522	
Hydro	302	3	65,557,022	SG	39.244%	25,727,010	
Mining	399	3	1,299,116	SE	39.169%	508,844	
Steam	314	3	12,591,327	SG	39.244%	4,941,304	
Steam	316	3	7,909,465	SG	39.244%	3,103,968	
Transmission	353	3	1,030,000	SG	39.244%	404,210	
Transmission	355	3	53,192,443	SG	39.244%	20,874,690	
			<u>214,212,433</u>			<u>116,667,082</u>	8.8.1
<i>Accumulated Depreciation Adjustment</i>							
Distribution	108362	3	(456,411)	UT	Situs	(456,411)	
Distribution	108364	3	(235,463)	UT	Situs	(235,463)	
General Plant	108GP	3	(1,654,064)	SO	39.081%	(646,431)	
Hydro	108HP	3	(811,465)	SG	39.244%	(318,449)	
Mining	108MP	3	(26,152)	SE	39.169%	(10,243)	
Steam	108SP	3	(312,883)	SG	39.244%	(122,787)	
Transmission	108TP	3	(565,893)	SG	39.244%	(222,077)	
			<u>(4,062,330)</u>			<u>(2,011,861)</u>	8.8.2
<i>Tax Adjustments</i>							
Acc DIT	282	3	(17,466,809)	DITBAL	48.508%	(8,472,862)	
Schedule M Deduction	SCHMDT	3	54,149,294	TAXDEPRL	39.527%	21,403,786	
Schedule M Addition	SCHMAT	3	8,124,661	SCHMDEXP	37.326%	3,032,630	
DIT Expense	41010	3	17,466,809	DITEXP	26.944%	4,706,223	

Description of Adjustment:

This adjustment normalizes the rate base affects of recognizing major plant additions between April 2003 and December 2003 greater than \$1million into rate base as if the additions took place through December 31, 2003. The depreciation expense, reserve balances, & tax impacts are also included in this adjustment.

Pro Forma Rate Base Balances:

(what should be in rate base assuming the projects were completed at the beginning of the last period)

Project #	Functional Group	Project Description	Inservice Date	Account	Account Additions (RB Beg Balance)	(1)	Non-Depreciable Amount (land, joint owner, etc)	Depreciable Plant Balance (Beg Balance)	Composite Depreciation Rates	Annual Depreciation Expense	Pro Forma End of Year Plant Balance	(2)	[(1) + (2)] / 2 Pro Forma Average Plant Balance
CENG/1999/C/156	D	Quarry-Dimple Dell 138KV UG Loop (14MVA)	Jun-03	362UT	4,175,871	-	-	4,175,871	2.5762%	107,579	4,175,871	4,175,871	4,175,871
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Jun-03	362UT	5,932,000	-	-	5,932,000	2.5762%	152,820	5,932,000	5,932,000	5,932,000
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Jun-03	362UT	7,669,000	-	-	7,669,000	2.5762%	197,569	7,669,000	7,669,000	7,669,000
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Dec-03	362UT	17,656,000	-	-	17,656,000	2.5762%	454,854	17,656,000	17,656,000	17,656,000
					35,432,871	-	-	35,432,871		912,822	35,432,871	35,432,871	35,432,871
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Jun-03	364UT	5,079,857	-	-	5,079,857	2.5762%	130,867	5,079,857	5,079,857	5,079,857
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Jun-03	364UT	6,631,000	-	-	6,631,000	2.5762%	170,828	6,631,000	6,631,000	6,631,000
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Dec-03	364UT	6,599,000	-	-	6,599,000	2.5762%	169,231	6,599,000	6,599,000	6,599,000
					18,279,857	-	-	18,279,857		470,926	18,279,857	18,279,857	18,279,857
CGEN/2003/C/033	GEN	EP Work Station	Dec-03	303SO	1,344,301	-	-	1,344,301	20.0000%	268,860	1,344,301	1,344,301	1,344,301
CITS/2004/C/600	GEN	SAP Upgrade	Nov-03	303SO	14,844,494	-	-	14,844,494	20.0000%	2,968,899	14,844,494	14,844,494	14,844,494
					16,188,795	-	-	16,188,795		3,237,759	16,188,795	16,188,795	16,188,795
DMET/2003/C/002	GEN	SCC to Cutler Replace Microwave	Jun-03	397SO	2,731,537	-	-	2,731,537	2.5762%	70,370	2,731,537	2,731,537	2,731,537
					2,731,537	-	-	2,731,537		70,370	2,731,537	2,731,537	2,731,537
HNUJ/1999/C/001	H	LI UMPQUA RELICENSING Superior	Dec-03	302SG	54,504,497	-	-	54,504,497	2.4756%	1,349,313	54,504,497	54,504,497	54,504,497
HUTA/1999/C/002	H	LI GRACE RELICENSING SUPERIOR	Dec-03	302SG	1,985,377	-	-	1,985,377	2.4756%	49,150	1,985,377	1,985,377	1,985,377
HUTA/1999/C/003	H	LI ONEIDA RELICENSING SUPERIOR	Dec-03	302SG	2,299,125	-	-	2,299,125	2.4756%	56,917	2,299,125	2,299,125	2,299,125
HUTA/1999/C/010	H	SODA RELICENSING SUPERIOR	Dec-03	302SG	1,409,002	-	-	1,409,002	2.4756%	34,881	1,409,002	1,409,002	1,409,002
HSOR/1999/C/001	H	POWERDALE RELICENSING SUPERIOR	Dec-03	302SG	4,734,213	-	-	4,734,213	2.4756%	117,200	4,734,213	4,734,213	4,734,213
HSOR/1999/C/002	H	BIGFORK RELICENSING SUPERIOR	Dec-03	302SG	624,808	-	-	624,808	2.4756%	15,468	624,808	624,808	624,808
					65,557,022	-	-	65,557,022		1,622,930	65,557,022	65,557,022	65,557,022
CMIN/2004/C/003	M	DEER CREEK MINE-(1) CONTINUOUS MINER	Jun-03	398SE	1,299,116	-	-	1,299,116	4.0261%	52,304	1,299,116	1,299,116	1,299,116
					1,299,116	-	-	1,299,116		52,304	1,299,116	1,299,116	1,299,116
SHTR/2004/C/064	S	303 Recycle Spray Replacement	Jun-03	314SG	2,669,313	-	-	2,669,313	3.0524%	81,478	2,669,313	2,669,313	2,669,313
SNAU/2002/C/005	S	NAU U3 Scrubber Controls	Nov-03	314SG	1,408,359	-	-	1,408,359	3.0524%	42,989	1,408,359	1,408,359	1,408,359
SNAU/2004/C/001	S	NAU U3 Replace LP Turbine Blades	Oct-03	314SG	1,664,519	-	-	1,664,519	3.0524%	50,808	1,664,519	1,664,519	1,664,519
SNAU/2004/C/008	S	NAU U3 APH Basket Replace	Oct-03	314SG	1,336,780	-	-	1,336,780	3.0524%	40,804	1,336,780	1,336,780	1,336,780
SNAU/2004/C/100	S	NAU U3 Generator Stator Rewind	Dec-03	314SG	5,512,356	-	-	5,512,356	3.0524%	168,259	5,512,356	5,512,356	5,512,356
					12,591,327	-	-	12,591,327		384,338	12,591,327	12,591,327	12,591,327
SDVJ/2004/C/001	S	2004-U4-Turbine-Generator Major Inspect	Jun-03	316SG	2,721,269	-	-	2,721,269	3.0524%	83,064	2,721,269	2,721,269	2,721,269
SDVJ/2004/C/003	S	U4 - Water Wall Tube Panel Replacement	Aug-03	316SG	1,275,642	-	-	1,275,642	3.0524%	38,938	1,275,642	1,275,642	1,275,642
SHTN/2004/C/071	S	Hlg U0 Water Related Issues - Elec Lake	Aug-03	316SG	3,912,554	-	-	3,912,554	3.0524%	119,427	3,912,554	3,912,554	3,912,554
					7,909,465	-	-	7,909,465		241,429	7,909,465	7,909,465	7,909,465
DZWF/2003/C/xxx	T	Wasatch Front System Upgrade Program	Sep-03	353SG	1,030,000	-	-	1,030,000	2.0873%	21,499	1,030,000	1,030,000	1,030,000
					1,030,000	-	-	1,030,000		21,499	1,030,000	1,030,000	1,030,000
TORM/2004/C/003	T	Grants Pass-Dixville Ln#72-Rpic 87 Poles	Aug-03	355SG	1,490,443	-	-	1,490,443	2.0873%	31,110	1,490,443	1,490,443	1,490,443
TJBM/2001/C/001	T	Monument Phase Shifter	Oct-03	355SG	31,500,000	-	-	31,500,000	2.0873%	657,500	31,500,000	31,500,000	31,500,000
DZWF/2003/C/xxx	T	Wasatch Front System Upgrade Program	Jun-03	355SG	5,482,000	-	-	5,482,000	2.0873%	114,426	5,482,000	5,482,000	5,482,000
DZWF/2003/C/xxx	T	Wasatch Front System Upgrade Program	Sep-03	355SG	11,200,000	-	-	11,200,000	2.0873%	233,778	11,200,000	11,200,000	11,200,000
DZWF/2003/C/xxx	T	Wasatch Front System Upgrade Program	Dec-03	355SG	3,520,000	-	-	3,520,000	2.0873%	73,473	3,520,000	3,520,000	3,520,000
					53,192,443	-	-	53,192,443		1,110,286	53,192,443	53,192,443	53,192,443
TOTAL PRO FORMA RATE BASE BALANCES													214,212,433

8.8.1

88.2

Pro Forma Accumulated Depreciation Balances:

Project #	Functional Group	Project Description	Inservice Date	Account	Plant Balance (Annualized, Beg. Balance)	Composite Depreciation Rates	Depreciation Expense	Beg. Balance 4/1/02	Ending Balance 3/31/03	Accum. Depreciation Average Balance
CENG/1999/C/156	D	Quarry-Dimple Drill 138KV UG Loop (14MVA)	Sep-03	362UT	4,175,871	2.5762%	107,579	0.00	(107,579)	(53,799)
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Jun-03	362UT	5,932,000	2.5762%	152,820	0.00	(152,820)	(76,410)
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Sep-03	362UT	7,669,000	2.5762%	197,569	0.00	(197,569)	(98,784)
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Dec-03	362UT	17,656,000	2.5762%	454,854	0.00	(454,854)	(227,427)
					35,432,871		912,822		(912,822)	(456,411)
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Jun-03	364UT	5,079,857	2.5762%	130,867	0.00	(130,867)	(65,434)
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Sep-03	364UT	6,631,000	2.5762%	170,828	0.00	(170,828)	(85,414)
DZWF/2003/C/xxx	D	Wasatch Front System Upgrade Program	Dec-03	364UT	18,279,857	2.5762%	470,926	0.00	(470,926)	(235,463)
CGEN/2003/C/003	GEN	EP Work Station	Dec-03	303SO	1,344,301	20.0000%	269,860	0.00	(269,860)	(134,430)
CITS/2004/C/600	GEN	SAP Upgrade	Nov-03	303SO	14,844,494	20.0000%	2,968,899	0.00	(2,968,899)	(1,484,449)
					16,188,795		3,237,759		(3,237,759)	(1,618,880)
DMET/2003/C/002	GEN	SCC to Cutter Replace Microwave	Jun-03	397SO	2,731,537	2.5762%	70,370	0.00	(70,370)	(35,185)
					2,731,537		70,370		(70,370)	(35,185)
HNUQ/1999/C/001	H	LI UMPQUA RELICENSING Superior	Dec-03	302SG	54,504,487	2.4756%	1,349,313	0.00	(1,349,313)	(674,657)
HUTA/1999/C/002	H	LI GRACE RELICENSE SUPERIOR	Dec-03	302SG	1,985,377	2.4756%	49,150	0.00	(49,150)	(24,575)
HUTA/1999/C/003	H	LI ONEIDA RELICENSING SUPERIOR	Dec-03	302SG	2,299,125	2.4756%	56,917	0.00	(56,917)	(28,459)
HUTA/1999/C/010	H	SODA RELICENSING SUPERIOR	Dec-03	302SG	1,409,002	2.4756%	34,881	0.00	(34,881)	(17,441)
HSOR/1999/C/001	H	POWERDALE RELICENSING SUPERIOR	Dec-03	302SG	4,734,213	2.4756%	117,200	0.00	(117,200)	(58,600)
HSOR/1999/C/002	H	BIGFORK RELICENSING SUPERIOR	Dec-03	302SG	624,808	2.4756%	15,468	0.00	(15,468)	(7,734)
					65,557,022		1,622,930		(1,622,930)	(811,465)
CMIN/2004/C/003	M	DEER CREEK MINE-(1) CONTINUOUS MINER	Jun-03	398SE	1,299,116	4.0261%	52,304	0.00	(52,304)	(26,152)
					1,299,116		52,304		(52,304)	(26,152)
SHTR/2004/C/064	S	303 Recycle Spray Replacement	Jun-03	314SG	2,669,313	3.0524%	81,478	0.00	(81,478)	(40,739)
SNAU/2002/C/005	S	NAU U3 Scrubber Controls	Nov-03	314SG	1,408,359	3.0524%	42,989	0.00	(42,989)	(21,494)
SNAU/2004/C/001	S	NAU U3 Replace LP Turbine Blades	Oct-03	314SG	1,664,519	3.0524%	50,808	0.00	(50,808)	(25,404)
SNAU/2004/C/008	S	NAU U3 APH Basket Replace	Oct-03	314SG	1,336,780	3.0524%	40,804	0.00	(40,804)	(20,402)
SNAU/2004/C/100	S	NAU U3 Generator Stator Rewind	Dec-03	314SG	5,512,356	3.0524%	168,259	0.00	(168,259)	(84,130)
					12,591,327		384,338		(384,338)	(192,169)
SDVJ/2004/C/001	S	2004-U4-Turbine-Generator Major Inspect	Jun-03	316SG	2,721,269	3.0524%	83,064	0.00	(83,064)	(41,532)
SDVJ/2004/C/003	S	U4 - Water Wall Tube Panel Replacement	Aug-03	316SG	1,275,642	3.0524%	38,938	0.00	(38,938)	(19,469)
SHTN/2004/C/071	S	Htg UO Water Related Issues - Elec Lake	Aug-03	316SG	3,912,554	3.0524%	119,427	0.00	(119,427)	(59,713)
					7,909,465		241,429		(241,429)	(120,714)
DZWF/2003/C/xxx	T	Wasatch Front System Upgrade Program	Sep-03	353SG	1,030,000	2.0873%	21,499	0.00	(21,499)	(10,750)
					1,030,000		21,499		(21,499)	(10,750)
TORM/2004/C/003	T	Grants Pass-Dixville Ln#72:Rplc 87 Poles	Aug-03	355SG	1,490,443	2.0873%	31,110	0.00	(31,110)	(15,555)
TJBM/2001/C/001	T	Monument Phase Shifter	Oct-03	355SG	31,500,000	2.0873%	657,500	0.00	(657,500)	(328,750)
DZWF/2003/C/xxx	T	Wasatch Front System Upgrade Program	Jun-03	355SG	5,482,000	2.0873%	114,426	0.00	(114,426)	(57,213)
DZWF/2003/C/xxx	T	Wasatch Front System Upgrade Program	Sep-03	355SG	11,200,000	2.0873%	233,778	0.00	(233,778)	(116,889)
DZWF/2003/C/xxx	T	Wasatch Front System Upgrade Program	Dec-03	355SG	53,192,443	2.0873%	1,110,286	0.00	(1,110,286)	(555,143)
					214,212,433		8,124,661		(8,124,661)	(4,062,330)

TOTAL PRO FORMA RATE BASE BALANCES

Pro Forma Sch. M, DIT Expense & Accum DIT

Project #	Functional Group	Project Description	Inservice Date	Account	Depreciable Plant	Tax Depr. Rate	Tax Depreciation	Sch. M Deduction Temporary	Tax Rate	DIT Expense	Accum DIT 4/1/02	Accum DIT 3/31/03	Accum DIT Avg. Balance
Distribution	D	Total Distribution	Various	Various	49,538,857	Various	23,790,076	23,790,076	37.951%	9,028,572	0.00	(9,028,572)	(4,514,286)
Distribution	D	Total Distribution	Various	Various	4,175,871	7.219%	301,456	301,456	37.951%	114,406	0.00	(114,406)	(57,203)
Intangibles	I	Total Intangibles	Various	Various	16,188,795	20.000%	3,237,759	3,237,759	37.951%	1,228,762	0.00	(1,228,762)	(614,381)
General	G	Total Communication Equipment	Various	Various	2,731,537	Various	1,467,289	1,467,289	37.951%	556,851	0.00	(556,851)	(278,426)
Intang-Hydro Relicel	I	Total Hydro Relicensing	Various	Various	65,557,022	2.476%	1,622,930	1,622,930	37.951%	615,918	0.00	(615,918)	(307,959)
Mining	M	Total Mining Property	Various	Various	1,295,116	Various	697,840	697,840	37.951%	264,837	0.00	(264,837)	(132,419)
Steam	S	Total Steam	Various	Various	20,500,792	Various	9,845,505	9,845,505	37.951%	3,736,468	0.00	(3,736,468)	(1,868,234)
Transmission	T	Total Transmission	Various	Various	22,722,443	Various	10,912,454	10,912,454	37.951%	4,141,385	0.00	(4,141,385)	(2,070,693)
Transmission	T	Total Transmission	Various	Various	31,500,000	7.219%	2,273,985	2,273,985	37.951%	863,000	0.00	(863,000)	(431,500)
		Total Tax Data			214,212,433		54,149,294	54,149,294		20,550,199	-	(20,550,199)	(10,275,100)
								TAXDEPRRI					
		Total Schedule M Addition for Book Depreciation						8,124,661	37.951%	(3,083,390)	0.00	3,083,390	1,541,695
								SCHMDEXP					
		Net Deferred Tax Expense and Balance								17,466,809	-	(17,466,809)	(8,733,405)
										DITEXP		DITBAL	DITBAL

PACIFICORP
Utah Results of Operations March 2003
Demand Side Management-Tariff Rider

PAGE

8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Regulatory Assets-UT SBC	182M	1	(6,926,104)	UT	Situs	(6,926,104)	8.10.1

<u>Change from Original Filing</u>			<u>Utah Allocated</u>
Regulatory Assets-UT SBC	182M	1	(185,320)

Description of Adjustment:

This adjustment removes from results of operations the impact of the deferred regulatory assets relating to the Utah DSM programs that are part of the system benefits charge.

8.10.1

UTAH DSM DEFERRED

	Beg Balance 3/31/2002	End Balance 3/31/2003	BE Average
<i>Residential</i>			
A/C Load Control Pgm - Residential	-	70,045	35,023
Central Air Conditioning	-	288,867	144,433
Compact Fluorescent Lamps (CFL)	1,657,982	4,202,341	2,930,162
Low Income	-	7,666	3,833
Power Forward	-	115,022	57,511
Refrig. Recycle	-	11,231	5,616
SERP - Refund (1992-1996)	-	(1,246)	(623)
SubTotal Residential	1,657,982	4,693,926	3,175,954
<i>Commercial</i>			
Commercial Sm. Retrofit	327,773	1,374,500	851,137
Commercial Retrofit Lighting	279,164	716,229	497,697
Energy FinAnswer	746,026	1,585,113	1,165,569
Special Contracts	-	-	-
RFP	-	-	-
RFP - Onsite	-	-	-
SubTotal Commercial	1,352,963	3,675,842	2,514,402
<i>Industrial</i>			
Industrial FinAnswer	503,562	1,706,717	1,105,139
Industrial Sm. Retrofit	-	2	1
Industrial Retrofit Lighting	37,529	223,685	130,607
Industrial Comp. Bid-CesWay	-	-	-
Subtotal Industrial	541,091	1,930,404	1,235,748
Total Utah DSM - Internal Orders	3,552,036	10,300,172	6,926,104
State of Utah - DSM Deferred	3,552,036	10,300,172	6,926,104